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TARIFF RATES ON

PRINCIPAL AGRICULTURAL PRODUCTS

Washington, D. C.

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TARIFF RATES ON PRINCIPAL AGRICULTURAL PRODUCTS

By C. F. Wells, Agricultural Economist, Division of Statistical and Historical Research

Introduction

Period covered.- This report presents a complete history of the tariff status of each commodity from September 22, 1922, the effective date of the 1922 Tariff Act, to June 15, 1936, the effective date of the Trade Agreement with Guatemala, the last Trade Agreement to go into effect prior to the issuance of this report.

Commodities covered.- With minor exceptions this report mentions only those agricultural products that are specifically mentioned in the Tariff Act of 1930 or the Tariff Act of 1922. There are 416 named items in Schedule 7, "Agricultural Products and Provisions". In addition, this tabulation includes certain items from Schedules 1,5, 6, 8, 9, 10, 11, and 16. But many agricultural products are dutiable although not specifically mentioned in the Tariff Acts, for unless a non-enumerated article is classified as on the free list, it is necessarily dutiable under one of the so-called "basket-clauses" in the dutiable list. There are 47 of these "basket-clauses" in Schedule 7 alone of the 1930 Tariff Act.

Type of information covered.- Quarantines upon imports of agricultural products are not listed in this report.

Quotas or other quantitative limitations upon imports are not listed in the body of the text but those established under the various Trade Agreements are listed in the Appendices.

From time to time changes in the tariff classification of various articles are announced by the Secretary of the Treasury. For instance, one such decision held blackeye cowpeas dutiable as beans rather than free of duty as cowpeas. Since, as in this case, changes in classification do not involve changes in duties, no changes in classification are listed in the text.

Processing taxes and compensating taxes on imports under the Agricultural Adjustment Act are not listed since they applied equally to domestic and imported products. But certain taxes in the Revenue Acts of 1932, 1934, 1935, and 1936 which apply only to imported products or to products of which there is no domestic production have been carried in footnotes.

Internal revenue taxes on imported oleomargarine are not listed even though higher than internal revenue taxes imposed on domestic oleomargarine.

The Tariff Acts provide for various kinds of additional duties which may be applied under certain specified conditions, such as countervailing duties, anti-dumping duties, duties on convict made goods, etc. This report does not contain a record of these additional duties.

Trade Agreements.- The Trade Agreements Act took the form of an amendment to the Tariff Act of 1930 and may be spoken of as Section 350 of that Act. This Act permits the President to enter into foreign trade agreements with foreign governments and to proclaim such modifications of existing duties within certain limits as are appropriate to carry out any such agreement. Twelve Trade Agreements have become effective under this Act and additional agreements are being negotiated. For each of the Trade Agreements an appendix is attahced in which is listed all of the concessions on agricultural products made in that agreement by the United States. No change may be made in the tariff status of any article mentioned in a Trade Agreement during the life of that Agreement. The fact that the tariff status of an item is bound against change during the life of an agreement is often of value to one of the parties to the agreement and may therefore be thought of as a concession by the other party. All changes in the tariff status of agricultural products made by the Trade Agreements are carried in the body of the text as well as in the appendices but the fact that the tariff status of an item is bound against change is shown only in the appendices. Under the Trade Agreement Act the new rates and other concessions contained in any given Trade Agreement apply to articles the growth, produce, or manufacture of all foreign countries except Cuba and except countries declared by the President to be discriminating against the United States. Up to the present time Germany and Australia are the only countries to be placed in this class and, therefore, the only countries other than Cuba that do not receive the benefit of the reduced rates and other concessions provided in the various Trade Agreements. Imports from discriminating countries are subject to the duties that were in effect prior to the enactment of the Trade Agreements Act.

Tariff status of Cuban products.- For the entire period covered by this report all products listed in the body of the report if produced in Cuba and imported by the United States receive a reduction of 20 percent from the import duties listed in this report unless indicated to the contrary by footnotes or unless marked "from Cuba". In the latter case the rate that applies to imports from Cuba is given.

Where a footnote refers the reader to this page for an explanation of the tariff status of a product when imported from Cuba it indicates that until March 19, 1934 that product, if produced in Cuba and if imported into the United States, would have been permitted entry free of duty and that after that date the tariff status of such an article would be a subject for decision by the Bureau of Customs or by the Customs Courts.

Tariff status of products of the Philippines.- All products of the Philippines are admitted into the United States free of duty unless specified to the contrary in footnotes.

Effective dates.- The Tariff Act of 1922 became effective September 22, 1922. The Tariff Act of 1930 became effective June 18, 1930. The effective dates of the various changes made under the flexible provision are indicated in footnotes. The effective date of each Trade Agreement is indicated in the appendix for that Agreement.

Abbreviations.- "n.s.p.f." stands for "not specially provided for".
"n.e.s." stands for "not elsewhere specified".
"ad val." stands for ad valorem. An ad valorem duty is levied upon a commodity according to its value.

TARIFF RATES ON SUGAR, MOLASSES, AND RELATED PRODUCTS

Product (as described in 1930 Act)	Tariff Act of 1922		Tariff Act of 1930	
	Par.	Rate of duty	Par.	Rate of duty
Sugar cane in its natural state	503	$1 per ton of 2000 lbs.	504	$2.50 per ton of 2000 lbs.
Sugar beets	764	80¢ per long ton	766	80¢ per ton of 2000 lbs.
Sugar	501	a/	501	a/

a/ Tariff rates on sugars, tank bottoms, sirups of cane juice, melada, concentrated melada, concrete and concentrated molasses, testing by the polariscope, not above 75 sugar degrees, and all mixtures containing sugar and water, testing by the polariscope above 50 sugar degrees and not above 75 sugar degrees (for rates see column headed "not above 75 sugar degrees"). For each additional sugar degree shown by the polariscopic test (fractions of a degree in proportion). (For rates see column headed "for each additional sugar degree".)

DUTIES ON SUGAR

	Not above 75 sugar degrees	For each additional sugar degree	96 degree raw sugar
	Cents per pound	Cents per pound	Cents per pound
Tariff Act of 1922, effective Sept. 22, 1922			
From Philippines and Virgin Islands	Free	Free	Free
From Cuba (Cuban preferential rate)	0.9920	0.0368	1.7648
From other countries (full duty)	1.2400	0.0460	2.2060
Tariff Act of 1930, effective June 18, 1930			
From Philippines and Virgin Islands	Free	Free	Free
From Cuba (Cuban preferential rate)	1.3700	0.0300	2.0000
From other countries (full duty)	1.7125	0.0375	2.5000
Presidential Proclamation, effective June 8, 1934.			
From Phillippines and Virgin Islands	Free	Free	Free
From Cuba (Cuban preferential rate)	1.027500	0.022500	1.5000
From other countries (full duty)	1.284375	0.028125	1.8750
Trade Agreement with Cuba, effective Sept. 3, 1934:			
From Philippines and Virgin Islands	Free	Free	Free
From Cuba (Cuban preferential rate)	0.6165	0.0135	0.9000
From other countries (full duty)	1.284375	0.028125	1.8750

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TARIFF RATES ON SUGAR, MOLASSES, AND RELATED PRODUCTS - Continued

Product (as described in 1930 Act)	Tariff Act of 1922		Tariff Act of 1930	
	Par.	Rate of duty	Par.	Rate of duty
Sugar contained in dried sugar cane or in sugar cane in any other than its natural state	503	a/	504	a/
Molasses and sugar sirups, n.s.p.f.:				
Testing not above 48% total sugars	502	b/ $\frac{1}{4}$¢ per gal.	502	b/ $\frac{1}{4}$¢ per gal.
Testing above 48% total sugars for each percent of total sugars and fractions of a % in proportion	502	b/ 0.275¢ per gal. additional	502	b/ 0.275¢ per gal. additional
Molasses not imported to be commercially used for the extraction of sugar or for human consumption c/	502		502	0.03¢ per lb. of total sugars
Honey	716	3¢ per lb.	716	d/g/3¢ per lb.
Maple sugar	503	4¢ per lb.	503	e/ 6¢ per lb.
Maple sirup	503	4¢ per lb.	503	f/ 4¢ per lb.

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a/ The rate on this sugar is 75% of the rate of duty applicable to manufactured sugar of like polariscopic test. See previous page.
b/ Bulk of this edible molasses and sugar sirup imported for consumption in 1929 tested from 63% to 69% - mostly 69%. Molasses and sirup testing 69% is dutiable at 6.025¢ per gallon. If produced in Cuba it receives a 20% reduction in the tariff and products of the Philippines and Virgin Islands are free.
c/ The provision of the 1922 Act was on a different basis. The duty in the 1922 Act varied with the percent of total sugar in the molasses, whereas the duty in the 1930 Act is based on total sugar content. The Act of 1922 read "molasses testing not above 52% total sugars not imported to be commercially used for the extraction of sugar or for human consumption, 1/6 of a cent per gallon; testing above 52% and not above 56% total sugars not imported to be commercially used for extraction of sugar or for human consumption, 1/6 of a cent per gallon additional for each percent of total sugars (above 52) and fractions of a percent in proportion". If produced in Cuba it receives a 20% reduction in duty and products of the Philippines and Virgin Islands are free.
d/ Imports from Cuba received a 20% reduction in duties until September 3, 1934. The Trade Agreement with Cuba effective that date reduced the rate on honey from Cuba to 1.2¢ per pound.
e/ 8¢ in 1930 Act, reduced by Presidential proclamation under Section 336, effective March 7, 1931. Under the Trade Agreement with Canada, effective January 1, 1936, the rate was reduced to 4¢ per pound. The new reduced rate applies to imports from all countries except Cuba and except those declared by the President to be discriminating (see page 1).
f/ $5\frac{1}{2}$¢ in 1930 Act, reduced by Presidential proclamation under Section 336, effective March 7, 1931.
g/ The rate on honey from all countries except Cuba and Germany was reduced to 2¢ per lb. by the Trade Agreement with Guatemala effective June 15, 1936.

TARIFF RATES ON UNMANUFACTURED TOBACCO

Product (as described in 1930 Tariff Act)	Tariff Act of 1922		Tariff Act of 1930		Trade Agreement with Cuba effective Sept. 3, 1934	Trade Agreement with the Netherlands a/		
	Paragraph:	Duty	Paragraph:	Duty		From Feb. 1, 1936 to Mar. 16, 1936 b/	From Mar. 17, 1936 to June 30, 1936 b/	After June 30, 1936
		Dolls. per lb.		Dolls. per lb.	Dolls. per lb.	Dolls. per lb.	Dolls. per lb.	Dolls. per lb.
Wrapper tobacco c/								
Unstemmed from-								
Cuba	S.320	1.68	S.316	1.820	1.500	1.500	1.500	1.200
Other countries d/	601	2.10	601	2.275	2.275	1.875	1.875	1.500
Stemmed from-								
Cuba	S.320	2.20	S.316	2.330	2.330	2.020	2.020	1.720
Other countries d/	601	2.75	601	2.925	2.925	2.525	2.525	2.150
		Cents per lb.		Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.
Filler tobacco, n.s.p.f. c/								
Unstemmed from-								
Cuba	S.320	28.0	S.316	28.0	17.5	17.5	28.0	28.0
Other countries d/	601	35.0	601	35.0	35.0	35.0	35.0	35.0
Stemmed from-								
Cuba	S.320	40.0	S.316	40.0	25.0	25.0	40.0	40.0
Other countries d/	601	50.0	601	50.0	50.0	50.0	50.0	50.0

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a/ The reduced rates under the Netherlands Trade Agreement apply to products of all foreign countries except Cuba and except countries declared by the President to be discriminating against the United States. See page 2 for list of discriminating countries.

b/ The Trade Agreement with the Netherlands does not break the period from February 1, 1936 to June 30, 1936 into two parts. This is done here for convenience in showing the effect on rates under the Netherlands Agreement of the announcement by the Secretary of Agriculture, effective at 10 P. M., March 16, 1936 (T. D. 48225), that the duties and quotas on tobacco from Cuba established by the Cuban Trade Agreement had terminated.

c/ Both acts contain the following: The term "wrapper tobacco" as used in this title means that quality of leaf tobacco which has the requisite color, texture, and burn, and is of sufficient size for cigar wrappers, and the term "filler tobacco" means all other leaf tobacco. The description in the 1930 Tariff Act other than above is as follows: wrapper tobacco, and filler tobacco when mixed or packed with more than 35 percent of wrapper tobacco, and all leaf tobacco the product of two or more countries or dependencies when mixed or packed together.

d/ But free of duty if the product of the Philippine Islands.

TARIFF RATES ON UNMANUFACTURED TOBACCO - Continued

Product (as described in 1930 Tariff Act)	Tariff Act of 1922		Tariff Act of 1930		Trade Agreement with Cuba effective Sept. 3, 1934	Trade Agreement with the Netherlands a/		
	Paragraph	Duty	Paragraph	Duty		From Feb. 1, 1936 to Mar. 16, 1936 b/	From Mar. 17, 1936 to June 30 1936 b/	After June 30, 1936
		Cents per lb.		Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.	Cents per lb.
Scrap tobacco-								
From Cuba	S.320	28.0	S.316	28.0	17.5	17.5	28.0	28.0
From other countries c/	603	35.0	603	35.0	35.0	35.0	35.0	35.0
Tobacco stems-								
Not cut ground or pulverized	1686	Free	1787	Free	Free	Free	Free	Free
Cut, ground, etc.,								
from Cuba	S.320	44.0	S.316	44.0	44	44.0	44.0	44.0
from other countries c/	604		604		55	55.0	55.0	55.0
All other unmanufactured tobacco-								
From Cuba	S.320	44.0	S.316	44.0	44	44.0	44.0	44.0
From other countries c/	603	55.0	603	55.0	55	55.0	55.0	55.0

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a/ See footnote a/ previous page.
b/ See footnote b/ previous page.
c/ Free of duty if the product of the Philippine Islands.

TARIFF RATES ON LIVESTOCK AND OTHER LIVE ANIMALS a/

Product (as described in 1930 Act)	Tariff Act of 1922		Tariff Act of 1930	
	Par.	Rate of duty	Par.	Rate of duty
Cattle (except for breeding)				
Weighing less than 700 lbs. each	701	b/ 1½¢ per lb.	701	c/ 2½¢ per lb.
Weighing 700 lbs. or more each	701	b/ 2¢ per lb.	701	d/ 3¢ per lb.
Sheep (except for breeding)	702	$2 per head	702	$3 per head
Lambs	---	e/ $2 per head	702	$3 per head
Goats (except for breeding)	702	$2 per head	702	$3 per head
Swine (except for breeding)	703	½¢ per lb.	703	2¢ per lb.

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a/ Exclusive of live poultry, game birds and other live birds which are listed in this tabulation under "Poultry and Game Birds".

b/ In the 1922 Act the weight classes were "less than 1,050 pounds" and "1,050 pounds and over".

c/ Under the Trade Agreement with Canada effective January 1, 1936 the rate on calves weighing less than 175 pounds each was reduced to 1½¢ per pound. This new reduced rate is to apply to not more than 51,933 head of calves from all countries combined in each calendar year. The reduced rate applies to products of all foreign countries except Cuba and except countries declared by the President to be discriminating against the United States. See page 1 for list of discriminating countries.

d/ Under the Trade Agreement with Canada, effective January 1, 1936 the rate on cows weighing 700 pounds or more each and imported specially for dairy purposes was reduced to 1½¢ per pound. This reduced rate is to apply to not more than 20,000 head from all countries combined in each calendar year. The same Agreement reduced the rate on other cattle weighing 700 pounds or more each and n.s.p.f. to 2¢ per pound; the reduced rate to apply to not over 155,799 head from all countries combined in each calendar year. These new reduced rates apply to products of all foreign countries except Cuba and except countries declared by the President to be discriminating against the United States. See page 1 for list of discriminating countries.

e/ Lambs not specially mentioned in 1922 Act but dutiable as sheep.

TARIFF RATES ON LIVESTOCK AND OTHER LIVE ANIMALS a/
Cont'd

Product (as described in 1930 Act)	Tariff Act of 1922		Tariff Act of 1930	
	Par.	Rate of duty	Par.	Rate of duty
Horses and mules unless imported for immediate slaughter (or breeding):				
Valued at not more than $150 per head	714	b/ $30 per head	714	c/ $30 per head
Valued at more than $150 per head	714	b/ 20% ad. val.	714	20% ad val.
Horses and mules imported for immediate slaughter	---	d/ ---	1695	Free
Any purebred pedigreed animal except black or silver foxes imported by an American citizen specially for breeding purposes	1506	Free	1606 (a)	Free
Animals brought into the United States for specified purposes e/	1507	Free	1607	Free
Live game animals imported for stocking purposes	---	f/ 15% ad val.	1682	Free
Live animals, vertebrate and invertebrate n.s.p.f. g/	715	15% ad val.	715	15% ad val.

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a/ Exclusive of live poultry, game birds and other live birds which are listed in this tabulation under "Poultry and Game Birds" and other than rates on preceding page.
b/ The words "unless imported for immediate slaughter" new in 1930 Act.
c/ Under the Trade Agreement with Canada effective January 1, 1936 the rate on horses unless imported for immediate slaughter, valued at not more than $150 per head was reduced to $20 per head. This new reduced rate applies to products of all foreign countries except Cuba and except countries declared by the President to be discriminating against the United States. See page 1 for list of discriminating countries.
d/ Not specially mentioned in 1922 Act but dutiable as horses and mules, Par. 71
e/ Includes animals brought in for a period not exceeding six months for breedin exhibition or competition for prizes offered by any agricultural, polo, or racin association; also teams owned by persons emigrating to the United States; also wild animals for exhibition not for sale or profit.
f/ Not specially mentioned in 1922 Act but dutiable under Par. 715.
g/ Includes honeybees, asses and burros.

TARIFF RATES ON MEATS a/

Product (as described in 1930 Act)	Tariff Act of 1922		Tariff Act of 1930	
	Par.	Rate of duty	Par.	Rate of duty
Beef, fresh, chilled or frozen	701	b/ 3¢ per lb.	701	6¢ per lb.
Veal, fresh, chilled or frozen	701	b/ 3¢ per lb.	701	6¢ per lb.
Mutton, fresh, chilled or frozen	702	b/ 2½¢ per lb.	702	5¢ per lb.
Lamb, fresh, chilled or frozen	702	b/ 4¢ per lb.	702	7¢ per lb.
Goat meat, fresh, chilled or frozen	702	b/ 2½¢ per lb.	702	5¢ per lb.
Pork, fresh, chilled or frozen	703	b/ ¾¢ per lb.	703	2½¢ per lb.
Bacon	703	2¢ per lb.	703	3¼¢ per lb.
Hams	703	2¢ per lb.	703	3¼¢ per lb.
Shoulders	703	2¢ per lb.	703	3¼¢ per lb.
Other pork prepared or preserved	703	2¢ per lb.	703	3¼¢ per lb.
Reindeer meat, fresh, chilled or frozen	704	c/ 4¢ per lb.	704	6¢ per lb.
Venison, fresh, chilled or frozen	704	c/ 4¢ per lb.	704	6¢ per lb.
Game animals killed in foreign countries by residents of the United States and imported by them for non-commercial purposes	---	d/ 4¢ per lb.	1682	Free
Other game (except birds) fresh, chilled or frozen n.s.p.f.	704	c/ 4¢ per lb.	704	6¢ per lb.
Other meats, fresh, chilled, frozen, prepared or preserved n.s.p.f. e/	706	b/ 20% ad val.	706	6¢ per lb. but not less than 20% ad val.
Meat extract, including fluid	705	15¢ per lb.	705	15¢ per lb.

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a/ Other than dressed poultry, game and other birds listed in this tabulation under "Poultry and Game Birds".
b/ The words "chilled or frozen" new in 1930 Act.
c/ The words "fresh, chilled or frozen" new in 1930 Act.
d/ Not specially mentioned in 1922 Act but dutiable under Par. 704 as game.
e/ Includes canned, pickled and cured meats except pork.

TARIFF RATES ON ANIMAL AND FISH OILS AND FATS AND WAX a/

Product (as described in 1930 Act)	Tariff Act of 1922		Tariff Act of 1930	
	Par.	Rate of duty	Par.	Rate of duty
Beeswax, bleached b/	1458	25% ad val.	1556	30% ad val.
Beeswax, unbleached c/	---	Free	---	Free
Cod-liver oil	1630	Free	1730	Free
Cod oil	1630	Free	1730	Free
Eulachon oil	---	d/e/ 20% ad val.	1730	f/ Free
Herring oil d/	53	5¢ per gal.	52	f/ 5¢ per gal.
Lard	703	1¢ per lb.	703	3¢ per lb.
Lard compounds and lard substitutes	703	4¢ per lb.	703	g/ 5¢ per lb.
Marrow, crude	1615	Free	1715	h/ Free
Menhaden oil d/	53	5¢ per gal.	52	f/ 5¢ per gal.
Oleo oil and oleo stearin	701	.1¢ per lb.	701	h/ 1¢ per lb.
Seal oil	53	6¢ per gal.	52	d/f/ 6¢ per gal.
Sod oil d/	53	5¢ per gal.	52	f/ 5¢ per gal.

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a/ Other than dairy products and dairy product substitutes listed in this tabulation under "Dairy products and substitutes".

b/ Act of 1922 specified "white bleached beeswax". For tariff status of imports from Cuba see page 2.

c/ Not specially mentioned in either Act but free as "Wax: Animal, n.s.p.f." 1922 Act Paragraph 1693 and Paragraph 1796 Act of 1930.

d/ But if the product of American fisheries it is free under Paragraph 1630 of the Tariff Act of 1922 or Paragraph 1730(a) of the Tariff Act of 1930.

e/ Not specially mentioned in 1922 Act but dutiable under Paragraph 53 as "all fish oils n.s.p.f."

f/ Effective May 11, 1934 (T.D. 47448) imports of whale oil (except sperm), fish oil (except cod, cod-liver, and halibut-liver oil), marine animal oil, and any combination or mixture of same became subject to an excise tax of 3¢ per pound under Section 601(c)(8) of the Revenue Act of 1932 as amended by Section 602 of the Revenue Act of 1934. Effective August 21, 1936, Section 701 of the Revenue Act of 1936 extended the tax to fatty acids and salts from the specified oils and to the specified oils fatty acids and salts whether or not refined, etc., or otherwise processed (see Appendix 14). This tax does not apply to products of American fisheries (T.D. 47218).

g/ Under the terms of Section 402 of the Revenue Act of 1935 effective September 30, 1935 (see Appendix 14) any article (such as lard compound, oleomargarine, etc.) manufactured from certain taxable oils, when imported from a foreign country, possession or from the high seas was subject to a tax equivalent to the tax on the contained oils. This was repealed by Section 703 of the 1936 Revenue Act, effective August 21, 1936. Section 701 of that Act contains provisions similar to, but broader than those repealed (see Appendix 14).

h/ Effective August 21, 1936, Section 701 of the Revenue Act of 1936 placed a tax of 3¢ per pound on imports of tallow and of inedible animal oils, fats, and greases, and on fatty acids and salts derived from any of these, and on all the foregoing whether or not refined, etc., or otherwise processed (Appendix 14).

TARIFF RATES ON ANIMAL AND FISH OILS AND FATS AND WAX a/ Cont'd

Product (as described in 1930 Act)	Tariff Act of 1922		Tariff Act of 1930	
	Par.	Rate of duty	Par.	Rate of duty
Sperm, crude ..... b/	53	10¢ per gal.	52	c/ 5¢ per gal.
Refined or otherwise processed b/	53	10¢ per gal.	52	14¢ per gal.
Spermaceti wax	---	d/ Free	52	b/e/ 3½¢ per lb.
Tallow	701	½¢ per lb.	701	f/ ½¢ per lb.
Whale oil (other than sperm) .. b/	53	6¢ per gal.	52	g/ 6¢ per gal.
Wool grease				
Containing over 2% free fatty acids	---	h/ ---	52	f/ 1¢ per lb.
Containing 2% or less of free fatty acids and not suitable for medicinal use	---	h/ ---	52	f/ 2¢ per lb.
Suitable for medicinal use including adeps lanae, hydrous or anhydrous	---	h/ ---	52	f/ 3¢ per lb.
All other animal and fish oils, fats and greases not specially provided for ..... b/	53	i/ 20% ad val.	52	f/g/ 20% ad val.
Animal wax not specially provided for	1693	Free	1796	Free

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a/ Other than dairy products and dairy product substitutes listed in this tabulation under "Dairy products and substitutes".

b/ But if the product of American fisheries it is free under Paragraph 1630 of the Tariff Act of 1922 or Paragraph 1730(a) of the Tariff Act of 1930.

c/ Original rate in 1930 Tariff Act was 10¢ per gallon. This was decreased to 5¢ per gallon by Presidential Proclamation under Section 336, effective April 1, 1933. Under the Trade Agreement with Canada, effective January 1, 1936, the rate was reduced to 2½¢ per gallon. This new reduced rate applies to products of all foreign countries except Cuba and except countries declared by the President to be discriminating against the United States. See page 1 for list of discriminating countries.

d/ Not specially mentioned in 1922 Act but free under Paragraph 1693.

e/ Original rate in 1930 Tariff Act was 6¢ per pound. Decreased by Presidential Proclamation under Section 336, effective April 1, 1933.

f/ The excise tax on imports described in footnote h/, page 10, applies.

g/ The excise tax on imports described in footnote f/, page 10, applies.

h/ The description in 1922 Act is not directly comparable. The following is from Paragraph 53: "Wool grease, crude, including that known commercially as degras of brown wool grease, ½¢ per pound; wool grease, not crude, including adeps lanae, hydrous and anhydrous, 1¢ per pound".

i/ 1922 Act read "All fish oils and all other animal oils, fats and greases not specially provided for".

TARIFF RATES ON VEGETABLE OILS EXPRESSED OR EXTRACTED

Product (as described in 1930 Act)	Tariff Act of 1922		Tariff Act of 1930	
	Par.	Rate of duty	Par.	Rate of duty
Almond oil, sweet	1632	Free	1732	Free
Babassu nut oil a/	---	Free	---	Free
Cacao butter	775	25% ad val.	777c	b/ 25% ad val.
Carnauba wax c/	---	Free	---	Free
Castor oil	54	3¢ per lb.	53	3¢ per lb.
Coconut oil	55	d/ 2¢ per lb.	54	e/f/ 2¢ per lb.
Corn oil	---	20% ad val.	---	20% ad val.
Cottonseed oil	55	3¢ per lb.	54	3¢ per lb.
Croton oil	1632	Free	1732	Free
Flaxseed oil (see linseed oil)				
Hempseed oil	54	1½¢ per lb.	53	g/ 1½¢ per lb.
Kapok seed oil h/	---	20% ad val.	---	g/ 20% ad val.
Linseed or flaxseed oil	54	i/ 3.7¢ per lb.	53	4⅕¢ per lb.
Combinations and mixtures in chief value of such oil	---	j/ ---	53	4½¢ per lb.

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a/ Not specially mentioned in either Tariff Act but free under Paragraph 1632 of the 1922 Act and Paragraph 1732 of the 1930 Act as "nut oils not specially provided for".

b/ Under the Trade Agreement with the Netherlands effective February 1, 1936 the rate was reduced to 12½ percent ad valorem. This new reduced rate applies to products of all foreign countries except Cuba and except countries declared by the President to be discriminating against the United States. See page 1 for list of discriminating countries.

c/ Not specially mentioned in either Act but free as "wax: vegetable not specially provided for" under Paragraph 1693, Act of 1922, and Paragraph 1796, Act of 1930.

d/ Free of duty if the product of the Philippines. For tariff status of imports from Cuba see page 2.

e/ Coconut oil f om the Philippines is free of duty except that after November 15, 1935 and until July 4, 1946 all coconut oil imported from the Philippines in excess of 200,000 long tons must pay the same duty as if imported from any other country. For tariff status of imports from Cuba see page 2.

f/ The processing tax described in footnote b/, page 13, applies.

g/ The excise tax on imports described in footnote d/, page 13, applies.

h/ Not specially mentioned in either Tariff Act but dutiable under Paragraph 54 of the 1922 Act and Paragraph 53 of the 1930 Act as "Oils, vegetable: all other expressed or extracted not specially provided for".

i/ Act of 1922 description was "linseed or flaxseed oil, raw, boiled, or oxidized". Rate increased from 3-3/10 cents per pound by Presidential Proclamation effective July 25, 1929.

j/ From the passage of the 1922 Act until March 1930 this merchandise was held to be dutiable at 25 percent under Paragraph 58 rather than as linseed oil under Paragraph 54. In March 1930 Treasury Decision No. 43910 held that a mixture of vegetable oils composed of 95 percent linseed oil was dutiable as linseed oil under paragraph 54.

TARIFF RATES ON VEGETABLE OILS EXPRESSED OR EXTRACTED cont'd

Product (as described in 1930 Act)	Tariff Act of 1922		Tariff Act of 1930	
	Par.	Rate of duty	Par.	Rate of duty
Olive oil weighing with immediate container less than 40 lbs., on contents and container	54	7½¢ per lb.	53	a/ 8¢ per lb.
Olive oil rendered unfit for use as food or for any but mechanical or manufacturing purposes	1632	Free	1732	Free
Olive oil, other	54	6½¢ per lb.	53	6½¢ per lb.
Palm kernel oil	1632	Free	54	b/ 1¢ per lb.
Rendered unfit for use as food or for any but mechanical or manufacturing purposes	---	c/ Free	1732	b/ Free
Palm oil	1632	Free	1732	b/ Free
Peanut oil	55	4¢ per lb.	54	4¢ per lb.
Perilla oil	1632	Free	1732	d/ Free
Poppy seed oil	54	e/ 2¢ per lb.	53	2¢ per lb.

a/ 9½¢ per pound in 1930 Tariff Act reduced by Presidential Proclamation under Section 336, effective July 24, 1931.

b/ Effective May 10, 1934 Section 602½ of the Revenue Act of 1934 placed a tax of 3¢ per pound on the first domestic processing of coconut oil, sesame oil, palm oil, palm kernel oil, sunflower oil, and combinations and mixtures of same except that coconut oil not the product of the Philippines or of any possession and not produced from copra produced in said countries is subject to an additional tax of 2¢ per pound effective June 9, 1934, and except that the taxes do not apply to palm oil used in the manufacture of tin plate. Effective August 21, 1936, Section 702 of the Revenue Act of 1936 amended Section 602½ so that the processing tax no longer applied to sesame oil and sunflower oil and in such a way that the tax was extended to the fatty acids and salts derived from the remaining taxable oils and to the remaining taxable oils, their fatty acids, and salts, whether or not refined, etc., or otherwise processed (Appendix 14).

c/ Not specially mentioned in 1922 Act but free under Paragraph 1632 as palm kernel oil.

d/ Effective August 21, 1936, Section 701 of the Revenue Act of 1936 places a tax of 4½¢ per pound on imports of sesame oil unfit for food, etc., sunflower oil, rapeseed oil, kapok oil, hempseed oil, perilla oil, fatty acids from any of the foregoing or from linseed oil, salts of any of the foregoing; and all the foregoing whether or not refined, etc., or otherwise processed. Articles merchandise or combinations of certain taxable oils are made taxable at rates equivalent to taxes on such contained oils. (See Appendix 14, Section 701 of the Revenue Act of 1936.)

e/ Described in 1922 Act as "poppy seed oil, raw, boiled, or oxidized".

TARIFF RATES ON VEGETABLE OILS EXPRESSED OR EXTRACTED cont'd

Product (as described in 1930 Act)	Tariff Act of 1922		Tariff Act of 1930	
	Par.	Rate of duty	Par.	Rate of duty
Rapeseed oil	54	6¢ per gal.	53	a/ 6¢ per gal.
Rendered unfit for use as food or for any but mechanical or manufacturing purposes	---	b/ 6¢ per gal.	1732	a/ Free
Sesame oil	1632	Free	54	c/ 3¢ per lb.
Rendered unfit for use as food or for any but mechanical or manufacturing purposes	---	d/ Free	1732	c/ Free
Soybean oil	55	2½¢ per lb.	54	3½¢ per lb. but not less than 45% ad val.
Sunflower oil e/	---	20% ad val.	---	c/ 20% ad val.
Rendered unfit for use as food or for any but mechanical or manufacturing purposes	---	f/ 20% ad val.	1732	c/ Free
Tung oil	1632	g/ Free	1732	Free
Vegetable tallow	1691	Free	1794	Free
All other expressed or extracted (vegetable) oils not specially provided for	54	20% ad val.	53	20% ad val.
Nut oils not specially provided for	1632	Free	1732	Free
Combinations and mixtures of animal, vegetable, or mineral oils or of any of them (except combinations or mixtures containing essential or distilled oils) with or without other substances and n.s.p.f.	58	25% ad val.	57	h/ 25% ad val.
Wax, vegetable, n.s.p.f.	1693	Free	1796	Free

a/ An excise tax on imports also applies. See footnote d/, page 13.
b/ N.s.p.f. in 1922 Tariff Act but dutiable as rapeseed oil.
c/ Additional taxes apply. See footnotes b/ and d/, page 13.
d/ N.s.p.f. in 1922 Tariff Act but free under Paragraph 1632 as sesame oil.
e/ Not specially mentioned in either Tariff Act but dutiable as "all other expressed or extracted vegetable oils not specially provided for" under Paragraph 54 in 1922 Act and Paragraph 53 in 1930 Tariff Act.
f/ N.s.p.f. in 1922 Act but dutiable under Paragraph 54 as "all other expressed or extracted vegetable oils n.s.p.f".
g/ 1922 Tariff Act specified "Chinese and Japanese" tung oil.
h/ "But not less than the rate applicable to the component material subject to the highest rate of duty." See rates on oils contained. If the combination contains certain oils, additional taxes may apply. See footnotes f/ and g/, page 10, and footnotes b/ and d/, page 13.

TARIFF RATES ON OILBEARING RAW MATERIALS

Product (as described in 1930 Act)	Tariff Act of 1922		Tariff Act of 1930	
	Par.	Rate of duty	Par.	Rate of duty
Apricot and peach kernels	760	3¢ per lb.	762	3¢ per lb.
Babassu nuts and kernels .. a/	---	Free	---	Free
Castor beans	760	½¢ per lb.	762	b/c/ ½¢ per lb.
Copra	1626	Free	1727	Free
Cottonseed	760	1/3¢ per lb.	762	1/3¢ per lb.
Flaxseed	760	e/ 56¢ per bush. of 56 lbs.	762	65¢ per bush. of 56 lbs.
Hempseed	1626	Free	1727	d/ Free
Kapok seed	---	---	1727	d/ Free
Palm nut kernels	1626	Free	1727	Free
Palm nuts	1626	Free	1727	Free
Peanuts (listed under "Nuts")				
Perilla seed	1626	Free	1727	d/ Free
Poppy seed	760	32¢ per 100 lbs.	762	b/f/ 32¢ per 100 lbs.
Rapeseed	1626	Free	1727	d/ Free
Rubber seed	---	---	1727	Free
Sesame seed	1626	Free	1727	d/ Free
Soybeans	760	½¢ per lb.	762	2¢ per lb.
Sunflower seed	760	2¢ per lb.	762	2¢ per lb.
Tung nuts	1626	Free	1727	Free
Seeds and nuts not specially provided for when the oils derived therefrom are free ..	1626	Free	1727	Free

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a/ Not specially mentioned in either Tariff Act but free as "oil-bearing seeds and nuts not specially provided for when the oils derived therefrom are free" under Par. 1626 of the 1922 Act and 1727 of the 1930 Act.

b/ The reduced rate established by the Trade Agreement applies to products of all foreign countries except Cuba and except countries declared by the President to be discriminating against the United States. See page 1 for list of discriminating countries.

c/ Under the Trade Agreements with Brazil, effective January 1, 1936, and with Colombia, effective May 20, 1936, the rate was reduced to ¼ cent per pound. See footnote b/.

d/ Section 701 of the Revenue Act of 1936, effective August 21, 1936, places an import tax of 2 cents per pound on the specified oilseed in addition to any other tax or duty that may apply.

e/ Original rate in 1922 Act, 40 cents per bushel, increased by Presidential Proclamation effective June 13, 1929.

f/ The Trade Agreement with the Netherlands effective February 1, 1936, reduced the rate to 16 cents per 100 pounds. See footnote b/.

TARIFF RATES ON DAIRY PRODUCTS AND SUBSTITUTES

Product (as described in 1930 Act)	Tariff Act of 1922		Tariff Act of 1930	
	Par.	Rate of duty	Par.	Rate of duty
Whole milk:				
Fresh a/	707	b/ 3¾¢ per gal.	707	c/ 6½¢ per gal.
Sour a/	707	b/ 1¢ per gal.	707	c/ 6½¢ per gal.
Skimmed milk:				
Fresh	707	b/ 3¾ per gal.	707	c/ 2-1/20¢ per gal.
Sour	707	b/ 1¢ per gal.	707	c/ 2-1/20¢ per gal.
Buttermilk	707	1¢ per gal.	707	2-1/20¢ per gal.
Cream, fresh or sour a/d/	707	e/ 30¢ per gal.	707	f/56-6/10¢ per gal.
Milk, condensed or evaporated:				
In air-tight containers -				
Unsweetened	708	g/ 1¢ per lb.	708	1-8/10¢ per lb.
Sweetened	708	g/ 1½¢ per lb.	708	2-3/4 ¢ per lb.
All other	708	1-3/8¢ per lb.	708	2-53/100¢ per lb.
Dried cream	708	h/ 7¢ per lb.	708	i/ 12-1/3¢ per lb.
Dried whole milk	708	h/ 3¢ per lb.	708	i/ 6-1/12¢ per lb.
Dried skimmed milk	708	h/ 1½¢ per lb.	708	i/ 3¢ per lb.
Dried buttermilk	---	---	708	i/ 3¢ per lb.
Malted milk, and compounds or mixtures of, or substitutes for, milk or cream	708	20% ad val.	708	35% ad val.

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a/ Fresh or sour milk containing more than 7% (Act of 1922) and 5½% (Act of 1930) of butterfat dutiable as cream.

b/ Paragraph 707 of the Tariff Act of 1922 did not distinguish between whole and skimmed milk but placed a duty of 2½¢ per gallon on fresh milk and 1¢ per gallon on sour milk. The rate on fresh milk was increased to 3¾¢ per gallon by presidential proclamation, effective June 13, 1929.

c/ Skimmed milk containing more than 1% of butterfat dutiable as whole milk.

d/ Fresh or sour cream containing more than 45% of butterfat dutiable as butter.

e/ Rate under 1922 Act, 20¢ per gallon increased to 30¢ per gallon by presidential proclamation, effective June 13, 1929.

f/ Under the Trade Agreement with Canada effective January 1, 1936, the rate was reduced to 35¢ per gallon. This new reduced rate is to apply to not more than 1,500,000 gallons of cream from all countries combined in each calendar year. The new rate applies to products of all foreign countries except Cuba and except countries declared by the President to be discriminating against the United States. See page 1 for list of discriminating countries.

g/ In hermetically sealed containers.

h/ Act of 1922, cream powder, whole milk powder, skimmed milk powder.

i/ Act of 1930: "Provided that dried skimmed milk containing more than 3% of butterfat, and dried buttermilk containing more than 6% of butterfat shall be dutiable as dried whole milk and dried whole milk containing more than 35% of butterfat shall be dutiable as dried cream".

TARIFF RATES ON DAIRY PRODUCTS AND SUBSTITUTES cont'd

Product (as described in 1930 Act)	Tariff Act of 1922		Tariff Act of 1930	
	Par.	Rate of duty	Par.	Rate of duty
Butter ..... a/	709	b/ 12¢ per lb.	709	14¢ per lb.
Oleomargarine and other butter substitutes	709	8¢ per lb.	709	c/ 14¢ per lb.
Cheese and substitutes therefor	710	d/ 5¢ per lb. but not less than 25% ad.val.	710	e/ 7¢ per lb. but not less than 35% ad.val.
Casein or lactarene and mixtures of which casein or lactarene is the component material of chief value	19	f/ 2½¢ per lb.	19	5½¢ per lb.

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a/ Fresh or sour cream containing more than 45% of butterfat dutiable as butter.

b/ Rate under 1922 Act, 8 cents per pound, increased to 12 cents per pound by Presidential Proclamation, effective April 5, 1926.

c/ Under Section 402 of the Revenue Act of 1935, effective September 30, 1935 (T.D.47863), and Section 701 of the Revenue Act of 1936, effective August 21, 1936, oleomargarine and other butter substitutes are subject to certain additional taxes if they contain certain taxable oils. See footnote g/, page 10, and Appendix 14.

d/ Cheese having the eye formation characteristics of the Swiss type, 7½ cents per pound, but not less than 37½ percent advalorem by Presidential Proclamation, effective July 8, 1927. Not specifically mentioned in Act of 1930.

e/ Under the Trade Agreement with Canada effective January 1, 1936, the duty on Cheddar cheese in original loaves was reduced to 5 cents per pound but not less than 25 percent ad valorem. Under the Trade Agreement with The Netherlands effective February 1, 1936, the duty on Edam and Gouda was also reduced to 5 cents per pound but not less than 25 percent ad valorem. Under the Trade Agreement with Switzerland effective February 15, 1936, the duties on cheese having the eye formation characteristic of the Swiss or Emmenthaler type and on Gruyere process cheese were reduced to 7 cents per pound but not less than 20 percent ad valorem. Under the Trade Agreement with France effective June 15, 1936, the rate on Roquefort cheese and on blue mold cheese, both in original loaves, was reduced to 5 cents per pound, but not less than 25 percent ad valorem. These new reduced rates apply to products of all foreign countries except Cuba and except countries declared by the President to be discriminating against the United States. See page 1 for list of discriminating countries.

f/ Described merely as casein or lactarene in Act of 1922.

TARIFF RATES ON POULTRY AND OTHER BIRDS a/

Product (as described in 1930 Act)	Tariff Act of 1922		Tariff Act of 1930	
	Par.	Rate of duty	Par.	Rate of duty
Baby chicks of poultry	-	b/ 3¢ per lb.	711	4¢ each
Chickens:				
Live	-	b/ 3¢ per lb.	711	c/8¢ per lb.
Dead, dressed or undressed, fresh, chilled or frozen	-	d/ 6¢ per lb.	712	c/10¢ per lb.
Ducks:				
Live	-	b/ 3¢ per lb.	711	c/ 8¢ per lb.
Dead, dressed or undressed, fresh, chilled or frozen	-	d/ 6¢ per lb.	712	10¢ per lb.
Game birds:				
Live, imported for stocking purposes	-	e/ -	1682	Free
Killed in foreign countries by residents of U.S. and imported by them for non-commercial purposes	-	f/	1682	Free
Geese:				
Live	-	3¢ per lb.	711	c/ 8¢ per lb.
Dead, dressed or undressed, fresh, chilled or frozen	-	d/ 6¢ per lb.	712	10¢ per lb.
Guinea:				
Live	-	b/ 3¢ per lb.	711	c/ 8¢ per lb.
Dead, dressed or undressed, fresh, chilled or frozen	-	d/ 6¢ per lb.	712	c/10¢ per lb.

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a/ Birds and land and water fowls the product of Cuba are free of duty.

b/ Not specially mentioned in 1922 Act but dutiable under Par. 711 as "Birds live: Poultry".

c/ The Trade Agreement with Canada effective January 1, 1936 reduced the rate on live chickens, ducks, geese, guineas and turkeys from 8¢ per pound to 4¢ per pound. The rate on chickens and guineas dead, dressed or undressed, fresh, chilled or frozen was reduced from 10¢ to 6¢ per pound. These new reduced rates apply to products of all foreign countries except Cuba and except countries declared by the President to be discriminating against the United States. See page 1 for list of discriminating countries.

d/ Not specially mentioned in 1922 Act but dutiable under Par. 712 as "Birds, dead, dressed or undressed: Poultry".

e/ Not specially mentioned in 1922 Act but dutiable under Par. 711 as "all other live birds" under Par. 711 of that Act (see next page).

f/ Not specially mentioned in 1922 Act but dutiable as "All other dead birds dressed or undressed" under Par. 712 of that Act (see next page).

TARIFF RATES ON EGGS OF POULTRY a/

Product (as described in 1930 Act)	Tariff Act of 1922		Tariff Act of 1930	
	Par.	Rate of duty	Par.	Rate of duty
In the shell	713	8¢ per doz.	713	10¢ per doz.
Dried, whether or not sugar or other material is added -				
Whole eggs	713	b/18¢ per lb.	713	c/27¢ per lb.
Egg yolk	713	b/18¢ per lb.	713	c/27¢ per lb.
Egg albumen	713	b/17¢ per lb.	713	c/27¢ per lb.
Frozen or otherwise prepared or preserved and n.s.p.f. whether or not sugar or other material is added -				
Whole eggs	713	b/d/7-1/2¢ per lb.	713	11¢ per lb.
Egg yolk	713	b/d/7-1/2¢ per lb.	713	11¢ per lb.
Egg albumen	713	b/d/7-1/2¢ per lb.	713	11¢ per lb.

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a/ For tariff status of imports from Cuba see page 2.
b/ The words "whether or not sugar or other material is added" new in 1930 Act.
c/ Original rate in 1930 Tariff Act was 18 cents per pound. This was increased by Presidential proclamation under Section 336 effective July 24, 1931.
d/ Original rate in 1922 Act was 6 cents per pound increased by Presidential proclamation effective March 22, 1929.

TARIFF RATES ON POULTRY AND OTHER BIRDS a/ Continued

Product (as described in 1930 Act)	Tariff Act of 1922		Tariff Act of 1930	
	Par.	Rate of duty	Par.	Rate of duty
Pigeons, fancy or racing	1641	Free	1741	Free
Turkeys:				
Live	---	b/ 3¢ per lb.	711	c/ 8¢ per lb.
Dead, dressed of undressed fresh, chilled or frozen	---	d/ 6¢ per lb.	712	10¢ per lb.
Poultry brought into the United States temporarily for a period not exceeding 6 months, for the purposes of breeding, exhibition or competition for prizes	---	e/ ---	1607	Free
Wild birds intended for exhibition in zoological collections for scientific or educational purposes and not for sale or profit	1507	Free	1607	Free
All other live birds not specially provided for, valued $5.00 or less each	711	f/ 50¢ each	711	50¢ each
valued at more than $5.00 each	711	20% ad. val.	711	20% ad. val.
All other dead birds dressed or undressed, fresh, chilled or frozen	712	g/ 8¢ per lb.	712	10¢ per lb.
All the foregoing prepared or preserved in any manner and n.s.p.f. h/	712	35% ad. val.	712	10¢ per lb.

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a/ For tariff status of birds and land and water fowls the product of Cuba see page 2.

b/ Not specially mentioned in 1922 Act but dutiable under Paragraph 711 as "Birds live: Poultry".

c/ The rate on live turkeys was reduced under the Trade Agreement with Canada, see footnote c, previous page.

d/ Not specially mentioned in 1922 Act but dutiable under Paragraph 712 as "Birds dead, dressed or undressed: Poultry".

e/ Not specially provided for in 1922 Act.

f/ Live bob-white quail valued at less than $5.00 each reduced to 25 cents each by Presidential proclamation effective November 2, 1925.

g/ The words "fresh chilled or frozen" new in 1930 Act.

h/ Applies to items in Paragraph 712 of both acts.

TARIFF RATES ON GRAIN AND GRAIN PRODUCTS a/

Product (as described in 1930 Act)	Tariff Act of 1922		Tariff Act of 1930	
	Par	Rate of duty	Par.	Rate of duty
Barley:				
Hulled or unhulled	722	20¢ per bush, 48 lbs.	722	20¢ per bush, 48 lbs.
Pearl barley	722	2¢ per lb.	722	b/ c/ 2¢ per lb.
Patent barley	722	2¢ per lb.	722	2¢ per lb.
Barley flour	722	2¢ per lb.	722	2¢ per lb.
Malt (listed under miscel.)				
Buckwheat:				
Hulled or unhulled	723	10¢ per 100 lbs.	723	25¢ per 100 lbs.
Flour and grits or groats	723	1/2¢ per lb.	723	1/2¢ per lb.
Corn, including cracked corn d/	724	15¢ per bush. 56 lbs.	724	e/ 25¢ per bush. 56 lbs.
Meal, grits, flour and similar products f/	724	30¢ per 100 lbs.	724	50¢ per 100 lbs.
Oats:				
Hulled or unhulled	726	15¢ per bush. 32 lbs.	726	g/ c/ 16¢ per bush. 32 lbs.
Unhulled ground	726	45¢ per 100 lbs.	726	45¢ per 100 lbs
Oatmeal, rolled oats, grits and similar oat products	726	80¢ per 100 lbs.	726	80¢ per 100 lbs

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a/ Both Acts provided (Par. 731 Act of 1930) that when grains or seed contain more than 5 percentum of any one foreign matter dutiable at a rate higher than that applicable to the grain or seed, the entire lot shall be dutiable at such higher rate.

b/ Under the Trade Agreement with the Netherlands effective February 1, 1936 the rate on pearl barley was reduced to 1 cent per pound, see footnote c/.

c/ The rate as reduced by the Trade Agreement applies to products of all foreign countries except Cuba and except countries declared by the President to be discriminating against the United States. See page 1 for list of discriminating countries.

d/ Includes popcorn.

e/ The Trade Agreement with Cuba effective September 3, 1934 reduced the rate on corn or maize including cracked corn to 10 cents per bushel of 56 pounds. This reduced rate does not apply to products of any other country.

f/ Corn starch dutiable as "starch, n.s.p.f." listed under "miscellaneous".

g/ The Trade Agreement with Canada effective January 1, 1936 reduced the rate on hulled oats unfit for human consumption to 8 cents per bushels of 32 pounds, see footnote c.

TARIFF RATES ON GRAIN AND GRAIN PRODUCTS a/ Continued

Product (as described in 1930 Act)	Tariff Act of 1922 Par.	Tariff Act of 1922 Rate of duty	Tariff Act of 1930 Par.	Tariff Act of 1930 Rate of duty
Rice:				
Paddy or rough	727	1¢ per lb.	727	1-1/4¢ per lb.
Brown (hulls removed, all or in part)	727	1-1/4¢ per lb.	727	b/1-1/2¢ per lb.
Milled (bran removed, all or in part)	727	2¢ per lb.	727	b/2-1/2¢ per lb.
Broken, which will pass through sieve with round holes 5-1/2-64ths of 1 inch	727	c/1/2¢ per lb.	727	d/ 5/8¢ per lb.
Meal, flour, polish and bran.	727	1/2¢ per lb.	727	5/8¢ per lb.
Patna rice cleaned for use in mfg. of canned soups	1653	e/Free	1752	Free
Rye	728	15¢ per bush. of 56 lbs.	728	15¢ per bush. 56 lbs.
Flour and meal	728	45¢ per 100 lbs.	728	45¢ per 100 lbs.
Rye malt (listed under misc.)				
Wheat f/	729	g/42¢ per bush. 60 lbs.	729	h/42¢ per bush. 60 lbs.
Flour, semolina, crushed or cracked wheat and similar wheat products n.s.p.f.	729	g/$1.04 per 100 lbs.	729	$1.04 per 100 lbs.
Unfit for human consumption	---	i/42¢ per bush. 60 lbs.	729	10% ad. val.
Macaroni, vermicelli, noodles, and similar alimentary pastes				
Containing no eggs or egg products	725	2¢ per lb.	725	2¢ per lb.
Containing eggs or egg products	725	2¢ per lb.	725	3¢ per lb.
Cereal breakfast foods and similar cereal preparations by whatever name known, processed further than milling, and nspf	732	20% ad. val.	732	j/20% ad. val.

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a/See footnote a, previous page.

b/"All or in part" new in 1930 Act.

c/Act of 1922 words were, "Broken Rice".

d/The Trade Agreement with the Netherlands, effective February 1, 1936 reduced the rate to 5/16 cents per pound. See footnote c, previous page.

e/The Tariff Act of 1922 specified "Canned foods" instead of "canned soup".

f/Wheat imported for grinding in bond and export is free under Section 311 of both Acts, with the exception given in footnote h, below.

g/Original rates under 1922 Act; Wheat, 30 cents per bushel; wheat flour, etc., 78 cents per 100 pounds, increased to 42 cents per bushel and $1.04 per 100 pounds by proclamation of the President, effective April 6, 1924.

h/Under the 1930 Act wheat imported and ground in bond for export to Cuba pays a duty equal to the reduction in duty which by treaty applies to the flour from such wheat when imported into Cuba. This provision was not in the 1922 Act.

i/Not specially mentioned in 1922 Act, but dutiable as wheat.

j/The Trade Agreement with Canada effective January 1, 1936 reduced the rate to 15% ad valorem. See footnote c, previous page.

TARIFF RATES ON FODDERS AND FEEDS a/

Product (as described in 1930 Act)	Tariff Act of 1922		Tariff Act of 1930	
	Par.	Rate of duty	Par.	Rate of duty
Bran, shorts, by-product feeds obtained in milling wheat	730	b/ 7½% ad val.	730	10% ad val.
Bran, shorts, by-product feeds, other than wheat	730	15% ad val.	730	10% ad val.
Hulls of oats, barley, buckwheat, or other grain ground or unground	730	10¢ per 100 lbs	730	10¢ per 100 lbs.
Screenings, scalpings, chaff or scourings of wheat, flaxseed or other grains or seeds, unground or ground c/	731	10% ad val.	731	10% ad val.
Dried beet pulp	730	$5 per ton	730	$5 per ton
Malt sprouts	730	$5 per ton	730	$5 per ton
Brewers' grains		$5 per ton	730	$5 per ton
Soy-bean oilcake and soy-bean oilcake meal	---	d/ Free	730	3/10 of 1¢ per lb.
All other vegetable oilcake and oilcake meal, n.s.p.f. e/	1629	f/ Free	730	3/10 of 1¢ per lb.

a/ See also "Cowpeas, n.s.p.f." listed in this tabulation under "Grass and other Forage Crop Seeds."

b/ Original rate in 1922 Act, 15% ad valorem; decreased to 7½% ad valorem by Presidential proclamation, effective April 6, 1924.

c/ Both Acts provided, "That when grains or seeds contain more than 5 per centum of any one foreign matter dutiable at a rate higher than that applicable to the grain or seed the entire lot shall be dutiable at such higher rate.

d/ Not specially mentioned in 1922 Act but free under Paragraph 1629 as oilcake and oilcake meal.

e/ Free of duty if the product or growth of the Philippine Islands. For tariff status of imports from Cuba see page 2.

f/ The words "All other vegetable" and "Not specially provided for" new in Act of 1930.

Product (as described in 1930 Act)	Tariff Act of 1922		Tariff Act of 1930	
	Par.	Rate of duty	Par.	Rate of duty
Tankage, fish scrap, fish meal cod liver oilcake, and cod-liver oilcake meal, all the foregoing unfit for human consumption	---	a/	1780	Free
Mixed feeds consisting of an admixture of grains or grain products with oilcake, oilcake meal, molasses, or other feedstuffs	730	10% ad val.	730	10% ad val.
Hay	777	$4 per long ton	779	b/c/ $5 per short ton
Straw	777	$1 per long ton	779	c/ $1.50 per short ton
Rice straw and fiber d/				

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a/ Not specially mentioned in 1922 Act.

b/ The Trade Agreement with Canada effective January 1, 1936 reduced the rate on hay to $3 per short ton. The reduced rate applies to products of all foreign countries except Cuba and except countries declared by the President to be discriminating against the United States. See page 1 for list of discriminating countries.

c/ Under authority of Section 318 of the Tariff Act of 1930 the President proclaimed an emergency to exist and authorized the free importation of hay and straw for owners of livestock in drought affected areas from August 30, 1934 to June 30, 1935. (T.D.47236)

d/ Listed under "Cotton, other Vegetable Fibers and Silk".

TARIFF RATES ON FRUITS

Product (as described in 1930 Act)	Tariff Act of 1922 Par.	Tariff Act of 1922 Rate of duty	Tariff Act of 1930 Par.	Tariff Act of 1930 Rate of duty
Apples:				
Green or ripe	734	25¢ per bu. 50 lbs.	734	a/25¢ per bu.50 lbs.
Dried or evaporated	734	2¢ per lb.	734	2¢ per lb.
Otherwise prepared or preserved, and n.s.p.f.	734	2½¢ per lb.	734	2½¢ per lb.
Apricots:				
Green, ripe, or in brine b/	735	½¢ per lb.	735	½¢ per lb.
Dried or evaporated	735	½¢ per lb.	735	2¢ per lb.
Candied, crystallized, or glace	---	c/ 35% ad valorem	752	f/40% ad valorem
Otherwise prepared or preserved, and n.s.p.f.	735	35% ad valorem	735	35% ad valorem
Avocados or avocado pears, also known as alligator pears	---	b/d/ 35% ad valorem	750	e/ 15¢ per lb.
Bananas, green or ripe	1517	Free	1618	Free

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a/ The Trade Agreement with Canada effective January 1, 1936 reduced the rate on apples green or ripe to 15¢ per bushel of 50 pounds. This new reduced rate applies to products of all foreign countries except Cuba and except countries declared by the President to be discriminating against the United States. See page 1 for list of discriminating countries.

b/ For tariff status of imports from Cuba see page 2.

c/ Not specially mentioned in 1922 Act, but dutiable as given fruit "otherwise prepared or preserved, and n.s.p.f."

d/ Not specially mentioned in 1922 Act, but dutiable as "fruits, n.s.p.f."

e/ Free of duty of the product of Cuba (T.D.46987 March 19, 1934) but the notes of August 24, 1934 exchanged between the United States and Cuba acknowledged a mutual understanding of an agreement by Cuba not to permit the exportation of avocados to the United States except during the period from June 1 to September 30 inclusive beginning with the calendar year 1935.

f/ Under the Trade Agreement with France effective June 15, 1936, the rate was reduced to 25 percent ad valorem. This new rate applies to products of all foreign countries except Cuba and except countries declared by the President to be discriminating against the United States. See page 1 for list of discriminating countries.

TARIFF RATES ON FRUITS - Continued

Product (as described in 1930 Act)	Tariff Act of 1922		Tariff Act of 1930	
	Par.	Rate of duty	Par.	Rate of duty
Berries, edible:				
In their natural condition or in brine	736	1-1/4¢ per lb.	736	a/ b/ 1-1/4¢ per lb.
Dried or evaporated	736	2-1/2¢ per lb.	736	2-1/2¢ per lb.
Candied, crystallized, or glace	---	c/ 35% ad valorem	752	d/ b/ 40% ad valorem
Otherwise prepared or preserved, or frozen, and n.s.p.f.	736	e/ 35% ad valorem	736	f/ b/ 35% ad valorem
Cherries:				
In their natural state	737	2¢ per lb.	737	g/ b/ 2¢ per lb.
Dried or evaporated	---	c/ 40% ad valorem	737	6¢ per lb.
Sulphured or in brine -				
With pits	737	2¢ per lb.	737	5-1/2¢ per lb.
Pits removed	737	h/ 3¢ per lb.	737	9-1/2¢ per lb.
Maraschino, candied, crystallized, or glace, or prepared or preserved in any manner	737	i/ 40% ad valorem	737	j/ b/ 9-1/2¢ per lb. and 40% ad valorem

Division of Statistical and Historical Research.

a/ Under the Trade Agreement with Canada, effective January 1, 1936, the rate on strawberries in their natural condition or in brine was reduced to 3/4 cent per pound.
b/ This new reduced rate applies to products of all foreign countries except Cuba and except countries declared by the President to be discriminating against the United States. See page 1 for list of discriminating countries.
c/ Not specially mentioned in 1922 Act but dutiable as given fruit "otherwise prepared or preserved, and not specially provided for".
d/ Under the Trade Agreement with France effective June 15, 1936 the rate is reduced to 25 percent ad valorem.
e/ The 1922 Act did not specially mention frozen berries.
f/ Under the Trade Agreement with Canada effective January 1, 1936 the rate on blueberries, prepared or preserved, or frozen, but not in brine and not dried, desiccated, or evaporated, and not specially provided for was reduced to 25 percent ad valorem.
g/ Under the Trade Agreement with Canada effective January 1, 1936 the rate was reduced to 1 cent per pound.
h/ In the 1922 Act dutiable at 2 cents per pound as cherries, sulphured or in brine. Cherries, sulphured, or in brine, stemmed or pitted, increased to 3 cents per pound by Presidential Proclamation, effective January 2, 1928.
i/ Candied, crystallized, or glace cherries not specially mentioned in 1922 Act, but dutiable as cherries, prepared or preserved in any manner.
j/ Under the Trade Agreement with France, effective June 15, 1936 the rate is reduced to 9-1/2 cents per pound and 20 percent ad valorem.

TARIFF RATES ON FRUITS - Continued

Product (as described in 1930 Act)	Tariff Act of 1922		Tariff Act of 1930	
	Par.	Rate of duty	Par.	Rate of duty
Citrus:				
Grapefruit from Cuba	743	0.8¢ per lb.	743	a/1.2¢ per lb.
Grapefruit, other	743	1¢ per lb.	743	1-1/2¢ per lb.
Lemons	743	2¢ per lb.	743	2-1/2¢ per lb.
Limes, natural or in brine from Cuba	743	0.8¢ per lb.	743	b/1.6¢ per lb.
Limes, natural or in brine, other	743	1¢ per lb.	743	2¢ per lb.
Oranges	743	1¢ per lb.	743	1¢ per lb.
Dates, fresh or dried:				
With pits	741	1¢ per lb.	741	1¢ per lb.
Pits removed	741	1¢ per lb.	741	2¢ per lb.
Any of the foregoing in packages weighing with immediate container not more than 10 lbs. each	---	---	741	7-1/2¢ per lb.
Candied, crystallized, or glace	---	c/35% ad val.	752	d/e/40% ad val.
Prepared or preserved, n.s.p.f.	741	35% ad val.	741	35% ad val.
Figs, fresh, dried, or in brine	740	2¢ per lb.	740	5¢ per lb.
Fig paste	---	c/35% ad val.	740	5¢ per lb.
Candied, crystallized, or glace	---	c/35% ad val.	752	d/e/40% ad val.
Prepared or preserved, n.s.p.f.	740	35% ad val.	740	40% ad val.
Guavas, prepared or preserved, n.s.p.f. f/	---	35% ad val.	---	e/g/35% ad val.
Guava pastes and pulps from Cuba f/	---	28% ad val.	---	h/28 % ad val.
Guava pastes and pulps, other f/	---	35% ad val.	---	e/g/35% ad val.

Division of Statistical and Historical Research.

a/ Under the Trade Agreement with Cuba effective September 3, 1936 the rate was reduced to 0.6 cents per pound during the period from August 1 to September 30, inclusive, in any year.
b/ Under the Trade Agreement with Cuba effective September 3, 1936 the rate was reduced to 0.8 cents per pound.
c/ Not specially mentioned in 1922 Act but dutiable as given fruit "prepared or preserved".
d/ Under the Trade Agreement with France effective June 15, 1936 the rate on candied, crystallized or glace dates and figs was reduced to 25 percent ad valorem.
e/ These new rates apply to products of all foreign countries except Cuba and except countries declared by the President to be discriminating against the United States. See page 1 for list of discriminating countries.
f/ Not specially mentioned in either Act but dutiable under Par. 749 Tariff Act 1922 and Par. 752 Tariff Act, 1930.
g/ Under the Trade Agreements with Haiti effective June 3, 1935, with Honduras effective March 2, 1936 and with Guatemala effective June 15, 1936 the rate on guavas prepared and preserved was reduced to 17-1/2 percent ad valorem and the rate on guava pastes and pulps to 28 percent ad valorem.
h/ Under the Trade Agreement with Cuba effective September 3, 1934 the rate was reduced to 14 percent ad valorem.

TARIFF RATES ON FRUITS - Continued

Product (as described in 1930 Act)	Tariff Act of 1922		Tariff Act of 1930	
	Par.	Rate of duty	Par.	Rate of duty
Grapes in bulk, crates, barrels or other packages	742	25¢ per cu.ft.	742	25¢ per cu. ft.
Mangoes	---	a/35% ad val.	746	15¢ per lb.
Mango paste and pulp, from Cuba b/	---	28% ad val.	---	c/28% ad val.
Mango paste and pulp, other b/	---	35% ad val.	---	d/e/35% ad val.
Olives:				
In brine, green	744	20¢ per gal.	744	20¢ per gal.
In brine, ripe	744	20¢ per gal.	744	30¢ per gal.
In brine, pitted or stuffed	744	30¢ per gal.	744	30¢ per gal.
Dried, ripe	744	4¢ per lb.	744	5¢ per lb.
Not specially provided for	---	a/35% ad val.	744	5¢ per lb.
Peaches:				
Green, ripe, or in brine	745	½¢ per lb.	745	½¢ per lb.
Dried, desiccated, or evaporated	745	2¢ per lb.	745	2¢ per lb.
Candied, crystallized or glace	---	f/35% ad val.	752	e/g/40% ad val.
Prepared or preserved, & n.s.p.f.	745	35% ad val.	745	35% ad val.
Pears:				
Green, ripe, or in brine	745	½¢ per lb.	749	½¢ per lb.
Dried, desiccated, or evaporated	745	2¢ per lb.	749	2¢ per lb.
Candied, crystallized, or glace.	---	f/35% ad val.	752	e/g/40% ad val.
Prepared or preserved, &n.s.p.f.	745	35% ad val.	749	35% ad val.

Division of Statistical and Historical Research.

a/ Not specially mentioned in 1922 Act, but dutiable under Paragraph 749 of that Act as "Fruits not specially provided for".

b/ Not specially mentioned in either Act but dutiable under Paragraph 749 of the 1922 Act and Paragraph 752 of the 1930 Tariff Act.

c/ Under the Trade Agreement with Cuba, effective September 3, 1934, the rate was reduced to 14% ad valorem.

d/ Under the Trade Agreement with Haiti, effective June 3, 1935, with Honduras, effective March 2, 1936, and with Guatemala, effective June 15, 1936, the rate on mango pastes and pulps was reduced to 28% ad valorem.

e/ These new rates apply to products of all foreign countries except Cuba and except countries declared by the President to be discriminating against the United States. See page 1 for list of discriminating countries.

f/ Not specially mentioned in 1922 Act but dutiable as given fruit "otherwise prepared or preserved" and"not specially provided for".

g/ Under the Trade Agreement with France, effective June 15, 1936 the rate was reduced to 25% ad valorem.

TARIFF RATES ON FRUITS - Continued

Product (as described in 1930 Act)	Tariff Act of 1922		Tariff Act of 1930	
	Par.	Rate of duty	Par.	Rate of duty
Pineapples:				
Per crate, from Cuba	746	18¢ per crate of 1-96/100 cu. ft.	747	a/ 40¢ per crate of 2-45/100 cu. ft.
Per crate, other	746	22½¢ per crate of 1-96/100 cu. ft.	747	b/ 50¢ per crate of 2-45/100 cu. ft.
In bulk, from Cuba	746	0.6¢ each	747	a/ 0.9-1/3¢ each
In bulk, other	746	0.75¢ each	747	b/ 1-1/6¢ each
Candied, crystallized or glace:				
From Cuba	746	28% ad val.	747	a/ 28% ad val.
Other	746	35% ad val.	747	35% ad val.
Prepared or preserved containing ½ of 1% or more of alcohol:				
From Cuba	750	c/	807	a/ $4.00 per proof gal. on the alcohol in addition to any other duty
Other	750	c/	807	$5.00 per proof gal. on the alcohol in addition to any other duty
Prepared or preserved and n.s.p.f.:				
From Cuba	746	1.6¢ per lb.	747	a/ 1.6¢ per lb.
Other	746	2¢ per lb.	747	2¢ per lb.
Plantains, green or ripe	---	d/ 35% ad val.	1618	Free

Division of Statistical and Historical Research.

a/ The Cuban Trade Agreement, effective September 3, 1934, reduced the rate on pineapples from Cuba to 20¢ per crate; to 0.5¢ each in bulk; to 14% ad valorem on candied, crystallized and glace; to $2.50 per proof gallon on alcohol contained in addition to any other duty; and to 0.8¢ per pound on other prepared or preserved, n.s.p.f.

b/ The Haitian Trade Agreement, effective June 3, 1935, the Honduran Trade Agreement, effective March 2, 1936, and the Trade Agreement with Guatemala, effective June 15, 1936, reduced the rate on pineapples not from Cuba to 35¢ per crate and to 0.9¢ each if in bulk.

c/ Fruits of all kinds, prepared or preserved in any manner, containing 5 % or more of alcohol dutiable at $5 per proof gallon on the alcohol contained ($4 if from Cuba) in addition to any other duties.

d/ Not specially mentioned in 1922 Act, but dutiable under Paragraph 749 as " Fruits, not specially provided for".

TARIFF RATES ON FRUITS - Continued

Product (as described in 1930 Act)	Tariff Act of 1922		Tariff Act of 1930	
	Par.	Rate of duty	Par.	Rate of duty
Plums, prunes, and prunelles:				
Green, ripe, or in brine	747	½¢ per lb.	748	½¢ per lb.
Dried, desiccated, or evaporated	747	½¢ per lb.	748	2¢ per lb.
Candied, crystallized, or glace	---	a/ 35% ad val.	752	b/ 40% ad val.
Prepared or preserved & n.s.p.f.	747	35% ad val.	748	35% ad val.
Raisins	742	2¢ per lb.	742	2¢ per lb.
Currants, Zante or other	742	2¢ per lb.	742	2¢ per lb.
Other dried grapes	742	2½¢ per lb.	742	2½¢ per lb.
Tamarinds	1679	Free	1779	Free
Fruits in their natural state, or in brine, pickled, dried, desiccated, evaporated, or otherwise prepared or preserved and not specially provided for, and mixtures of two or more fruits, prepared or preserved	749	c/ 35% ad val.	752	35% ad val.
Fruit pastes and fruit pulps, n.s.p.f.	---	d/ 35% ad val.	752	35% ad val.
All jellies, jams, marmalades, and fruit butter:				
From Cuba	748	28% ad val.	751	e/ 28% ad val.
Other	748	35% ad val.	751	35% ad val.
Candied, crystallized, or glace fruits, n.s.p.f.	---	d/ 35% ad val.	752	f/b/40% ad val.

Division of Statistical and Historical Research.

a/ Not specially mentioned in 1922 Act, but dutiable as given fruit "otherwise prepared or preserved, and n.s.p.f."

b/ Under the Trade Agreement with France, effective June 15, 1936, the rate was reduced to 25% ad valorem. This new rate applies to products of all foreign countries except Cuba and except countries declared by the President to be discriminating against the United States. See page 1 for list of discriminating countries.

c/ "Provided, That all specific provisions of this title for fruits and berries prepared or preserved shall include fruits and berries preserved or packed in sugar, or having sugar added thereto, or preserved or packed in molasses, spirits, or their own juices." - In 1922 Act only.

d/ Not specially mentioned in 1922 Act, but dutiable under Paragraph 749 of that Act.

e/ Under the Trade Agreement with Cuba, effective September 3, 1934, the rate on all items in this class except orange marmalade was reduced to 14 percent ad valorem, but this reduced rate does not apply to products of countries other than Cuba.

f/ "Provided, That a mixture of two or more kinds of candied, crystallized, or glace fruit shall bear the highest rate of duty applicable to any of the components". This provision is new in the 1930 Act.

TARIFF RATES ON VEGETABLES

Product (as described in 1930 Act)	Tariff Act of 1922		Tariff Act of 1930	
	Par.	Rate of duty	Par.	Rate of duty
Beans, n.s.p.f.				
Green or unripe	763	½¢ per lb.	765	a/ 3½¢ per lb.
Dried b/	763	1¾¢ per lb.	765	3¢ per lb.
In brine	763	2¢ per lb.	765	3¢ per lb.
Prepared or preserved in any manner, on entire contents of container	763	c/ 2¢ per lb.	765	3¢ per lb.
Bean stick, miso, bean cake, and similar products not specially provided for d/	773	35% ad val.	775	35% ad val.
Beets, other than sugar beets e/	764	17% ad val.	766	17% ad val.
Blackeye cowpeas				
Green or unripe	---	---	765	3½¢ per lb.
Dried f/	---	g/ 1¾¢ per lb.	765	3¢ per lb.
In brine	---	---	765	3¢ per lb.
Prepared or preserved in any manner on entire contents of container	---	---	765	3¢ per lb.
Cabbage, in natural state h/	---	i/ 25% ad val.	774	j/ 2¢ per lb.

Division of Statistical and Historical Research.

a/ Under the Trade Agreement with Cuba, effective September 3, 1934, the rate on lima beans, green or unripe, in their natural state, the product of Cuba, when imported and entered for consumption during the period December 1 to the following May 31, inclusive, in any year was reduced to 1.4 cents per pound from 2.8 cents, the former rate on the product if from Cuba.

b/ Soybeans listed under "Oilbearing Raw Materials".

c/ The words "on entire contents of container" new in 1930 Act.

d/ Mostly made from soybeans.

e/ Sugar beets are listed in this tabulation under "Sugar, Molasses, and Related Products".

f/ See also "Cowpeas, n.s.p.f." listed in this tabulation under "Grass and Other Forage Crop Seeds".

g/ Blackeye cowpeas not specially mentioned in 1922 Act but cowpeas were free under Paragraph 1657. However, these varieties of cowpeas commercially known as blackeye beans and commonly used as human food held dutiable as dried beans under Paragraph 763 in Treasury Decision 41186, November 18, 1925 (Effective 30 days later).

h/ Both acts provide that in the assessment of duties on vegetables no segregation or allowance of any kind shall be made for foreign matter or impurities mixed therewith.

i/ Not specially mentioned in 1922 Act, but dutiable under Paragraph 772 as "vegetables in natural state n.s.p.f."

j/ Under the Trade Agreement with The Netherlands, effective February 1, 1936, the rate was reduced to 1-1/2 cents per pound. This new rate applies to products of all foreign countries except Cuba and except countries declared by the President to be discriminating against the United States. See page 1 for list of discriminating countries.

TARIFF RATES ON VEGETABLES a/ - Continued

Product (as described in 1930 Act)	Tariff Act of 1922		Tariff Act of 1930	
	Par.	Rate of duty	Par.	Rate of duty
Celery, in natural state b/	---	c/ 25% ad val.	774	2¢ per lb.
Chickpeas or Garbanzos-				
Green or unripe	1657	Free	769	2¢ per lb.
Dried	1657	Free	769	1¾¢ per lb.
Split	1657	Free	769	2½¢ per lb.
Prepared or preserved in any manner on entire contents of container	773	d/ 35% ad val.	769	2¢ per lb.
Cucumbers, in natural state b/	---	c/ 25% ad val.	774	e/ 3¢ per lb.
Eggplant in natural state b/	---	c/ 25% ad val.	774	f/ 1½¢ per lb.
Garlic	768	2¢ per lb.	770	1½¢ per lb.
Horseradish, crude, in natural state b/	---	g/ Free	774	3¢ per lb.
Lentils	765	½¢ per lb.	767	½¢ per lb.
Lettuce, in natural state b/	---	c/ 25% ad val.	774	2¢ per lb.
Mushrooms:				
Fresh or dried	766	45% ad val.	768	10¢ per lb. and 45% ad val.
Otherwise prepared or preserved	766	45% ad val.	768	h/ 10¢ per lb on drained weight and 45% ad val.

Division of Statistical and Historical Research.

a/ If produced in Cuba, receives a 20% reduction in duty unless specified to the contrary.

b/ Both Acts provide that in the assessment of duties on vegetables no segregation or allowance of any kind shall be made for foreign matter or impurities mixed therewith.

c/ Not specially mentioned in 1922 Act, but dutiable under Paragraph 772 as "vegetables in natural state n.s.p.f.".

d/ Not specially mentioned in Act of 1922, but covered by Paragraph 773 "Vegetables prepared or preserved not specially provided for".

e/ Under the Trade Agreement with Cuba effective September 3, 1934 the rate on cucumbers in their natural state when imported during the period December 1 to the last day of the following February is reduced to 1.2¢ per pound from 2.4¢. Other countries do not receive this reduction.

f/ 3¢ per pound under 1930 Tariff Act, reduced to 1½¢ by Presidential Proclamation under Section 336 effective January 1, 1932. Under the Trade Agreement with Cuba effective September 3, 1934 the rate on eggplant in its natural state and imported from December 1 to the following March 31 inclusive, in any year was reduced from 1.2¢ per pound to 0.6¢ per pound. Other countries do not receive this reduction.

g/ Not specially mentioned in 1922 Act but free under Paragraph 1622 as "vegetable substances, crude or unmanufactured, not specially provided for" . For rates on prepared horseradish see "Vegetables, if cut sliced, etc.".

h/ Under the Trade Agreement with France effective June 15, 1936, the rate was reduced to 8¢ per lb. on drained weight and 25% ad valorem. This new rate applies to products of all foreign countries except Cuba and except countries declared by the President to be discriminating against the United States. See page 1 for list of discriminating countries.

TARIFF RATES ON VEGETABLES a/-Continued

Product (as described in 1930 Act)	Tariff Act of 1922		Tariff Act of 1930	
	Par.	Rate of duty	Par.	Rate of duty
Onions	768	b/ 1½¢ per lb.	770	2½¢ per lb.
Peas (See also chickpeas)-				
Green or unripe	767	1¢ per lb.	769	c/ d/ 3.9¢ per lb.
Dried	767	1¢ per lb.	769	1¾¢ per lb.
Split	767	1¼¢ per lb.	769	d/ e/ 2½¢ per lb.
Prepared or preserved in any manner on entire contents of container	767	2¢ per lb.	769	d/ f/ 2¢ per lb.
Peppers, in natural state g/	---	h/ 25% ad val.	774	i/ 2.5¢ per lb.
Pimentos, packed in brine or in oil, or prepared or preserved in any manner	779	6¢ per lb.	775	6¢ per lb.

Division of Statistical and Historical Research.

a/ If produced in Cuba it receives a 20% reduction in duty unless stated otherwise.

b/ Originally 1 cent per pound under 1922 Act. Raised by Presidential Proclamation effective January 21, 1929.

c/ "Unripe" new in Act of 1930. Three cents in 1930 Tariff Act. Increased by Presidential Proclamation under Section 336, effective January 1, 1932. Under the Trade Agreement with Canada effective January 1, 1936, the rate on peas green or unripe imported from July 1 to September 30 inclusive, in any year was reduced to 2¢ per pound.

d/ This new rate applies to products of all foreign countries except Cuba and except countries declared by the President to be discriminating against the United States. See page 1 for list of discriminating countries.

e/ Under the Trade Agreement with the Netherlands effective February 1, 1936, the rate was reduced to 1¼¢ per pound.

f/ The words "on entire contents of container" new in 1930 Act. Under the Trade Agreement with Belgium effective May 1, 1935, the rate on peas prepared or preserved in any manner, valued at 10 cents or more per pound was reduced to 1.5¢ per pound on entire contents of container.

g/ Both Acts provide that in the assessment of duties on vegetables no segregation or allowance of any kind shall be made for foreign matter or impurities mixed therewith.

h/ Not specially mentioned in 1922 Act but dutiable under Paragraph 772 as "Vegetables in natural state, n.s.p.f.".

i/ Three cents in 1930 Tariff Act. Decreased by Presidential Proclamation under Section 336, effective January 1, 1932. Under the Trade Agreement with Cuba effective September 3, 1934 the rate on peppers in natural state, imported from January 1 to April 30 inclusive, was reduced from 2¢ per pound to 1½¢ per pound. Other countries do not receive this reduction.

TARIFF RATES ON VEGETABLES a/ Continued

Product (as described in 1930 Act)	Tariff Act of 1933		Tariff Act of 1930	
	Par.	Rate of duty	Par.	Rate of duty
Potatoes, white or Irish	769	50¢ per 100lbs	771	b/ 75¢ per 100 lbs.
Dried, dehydrated or desiccated c/	769	2 3/4¢ per lb.	771	2 3/4¢ per lb.
Sauces (vegetable) of all kinds, n.s.p.f.	773	35% ad val.	775	35% ad val.
Sauerkraut	---	d/ 35% ad val.	775	e/ 50% ad val.
Soybeans, prepared or preserved in any manner f/	773	35% ad val.	775	35% ad val.
Squash, in natural state	---	g/ 25% ad val.	774	h/ 2¢ per lb.
Truffles, fresh, dried or otherwise prepared or preserved	766	25% ad val.	1788	Free

Division of Statistical and Historical Research.

a/ Vegetables the product of Cuba receive a 20 percent reduction in duty unless otherwise stated.

b/ Under the Trade Agreement with Cuba effective September 3, 1934, the rate on potatoes imported from December 1 to last day of February, inclusive, was reduced from 60 cents per 100 pounds to 30 cents per 100 pounds. Other countries did not receive this reduction. Under the Trade Agreement with Canada, effective January 1, 1936, the rate on seed potatoes imported in the above period was reduced from 75 cents to 60 cents per 100 pounds. The rate on seed potatoes imported from March 1 to November 30, inclusive, in any year was reduced to 45 cents per 100 pounds. But the rate was not reduced on seed potatoes imported in excess of 750,000 bushels of 60 pounds each in any 12 months beginning December 1. These new rates apply to products of all foreign countries except Cuba and except countries declared by the President to be discriminating against the United States. See page 1 for list of discriminating countries.

c/ Potato flour and starch listed under "Miscellaneous".

d/ Not specially mentioned in 1922 Act but dutiable under Paragraph 773 as "Vegetables -- prepared or preserved in any manner n.s.p.f."

e/ Under the Trade Agreement with The Netherlands, effective February 1, 1936, the rate was reduced to 25 percent ad valorem. This new rate applies to products of all foreign countries except Cuba and except countries declared by the President to be discriminating against the United States. See page 1 for list of discriminating countries.

f/ Soybeans listed under "Oilbearing Raw Materials".

g/ Not specially mentioned in 1922 Act, but dutiable under Paragraph 772 as "Vegetables in natural state, n.s.p.f."

h/ Under the Trade Agreement with Cuba, effective September 3, 1934, the rate on squash imported from December 1 to May 31, inclusive, in any year was reduced from 1.6 cents per pound to 1.2 cents per pound. Other countries do not receive this reduction.

TARIFF RATES ON VEGETABLES a/ Continued

Product (as described in 1930 Act)	Tariff Act of 1922		Tariff Act of 1930	
	Par.	Rate of duty	Par.	Rate of duty
Tomatoes				
In natural state	770	½¢ per lb.	772	b/ 3¢ per lb.
(Paste, 1922 Act)	770	40% ad val.	---	c/ 50% ad val.
Prepared or preserved in any manner	770	15% ad val.	772	d/ 50% ad val.
Turnips and rutabagas e/	771	12¢ per 100 lbs.	773	f/g/ 25¢ per 100 lbs.
Vegetables in natural state, not specially provided for	772	25% ad val.	774	h/g/ 50% ad val.
Vegetable substances; moss seaweeds, crude or unmanufactured n.s.p.f.	1622	Free	1722	Free
Vegetables (including horseradish) if cut, sliced, or otherwise reduced in size, or if reduced to flour or if parched or roasted or if pickled, or packed in salt, brine, oil, or prepared or preserved in any other way and n.s.p.f.	773	35% ad val.	775	i/g/ 35% ad val.

Division of Statistical and Historical Research.

a/ Vegetables the product of Cuba receive a 20 percent reduction in duty unless otherwise stated.

b/ Under the Trade Agreement with Cuba effective September 3, 1934, the rate on tomatoes imported from December 1 to last day of following February, inclusive, in any year was reduced from 2.4 cents per pound to 1.8 cents per pound. Other countries do not receive this reduction.

c/ Not specially mentioned in 1930 Act, but dutiable as "tomatoes prepared or preserved in any manner" under Paragraph 772. (T.D. 46819 December 4, 1933)

d/ Tomato juice held dutiable at 15 cents per gallon under Par. 808 of 1930 Tariff Act. (T.D. 46515 July 8, 1933).

e/ "And rutabagas" new in Act of 1930.

f/ Under the Trade Agreement with Canada effective January 1, 1936, the rate was reduced to 12-1/2 cents per 100 pounds.

g/ This new reduced rate applies to products of all foreign countries except Cuba and except countries declared by the President to be discriminating against the United States. See page 1 for list of discriminating countries.

h/ Among others includes endive, yams, sweetpotatoes, and okra. Under the Trade Agreement with Cuba, effective September 3, 1934, the rate on okra imported from December 1 to May 31, inclusive, was reduced from 40 percent ad valorem to 20 percent ad valorem. Other countries do not receive this reduction. Under the Trade Agreement with Belgium, effective May 1, 1935, the rate on endives in their natural state was reduced to 35 percent ad valorem.

i/ "Including horseradish" and "or if reduced to flour" new in 1930 Act. Under the Trade Agreement with The Netherlands, effective February 1, 1936, the rate on "onions pickled or packed in brine" was reduced to 25 percent ad valorem.

TARIFF RATES ON NUTS a/

Product (as described in 1930 Act)	Tariff Act of 1922		Tariff Act of 1930	
	Par.	Rate of duty	Par.	Rate of duty
Almonds:				
Not shelled	754	4¾¢ per lb.	756	5½¢ per lb.
Shelled	754	14¢ per lb.	756	16½¢ per lb.
Blanched, roasted, or otherwise prepared or preserved	---	b/ 35% ad valorem	756	18½¢ per lb.
Paste	754	14¢ per lb.	756	18½¢ per lb.
Cashew nuts:				
Shelled or unshelled	---	c/ 1¢ per lb.	761	d/ 2¢ per lb.
Chestnuts (including marrons):				
Not further advanced than crude, dried, or baked	1546	Free	1646	Free
Candied, crystallized, or glace or prepared or preserved in any manner	1546	Free	756	e/f/ 25¢ per lb.
Brazil or cream nuts:				
Not shelled	755	1¢ per lb.	757	d/f/g/ 1½¢ per lb.
Shelled	755	1¢ per lb.	757	f/g/ 4½¢ per lb.
Coconuts ..... h/	756	½¢ each	758	½¢ each
Coconut meat, shredded and dried or similarly prepared ..... h/	756	3½¢ per lb.	758	3½¢ per lb.
Filberts:				
Not shelled	755	2½¢ per lb.	757	d/ 5¢ per lb.
Shelled	755	5¢ per lb.	757	10¢ per lb.
Mandalonas or almond substitute i/h/	---	b/ 35% ad valorem	756	18½¢ per lb.

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a/ In 1930 Act, Par. 761 - "a mixture of two or more kinds of nuts shall bear the highest rate of duty applicable to any of the components". In both Acts - "no allowance shall be made for dirt or other impurities in nuts of any kind, shelled or unshelled".

b/ Not specially mentioned in 1922 Act, but dutiable under Par. 759 as "edible nuts, pickled, or otherwise prepared or preserved, and not specially provided for".

c/ Not specially mentioned in 1922 Act, but dutiable under Par. 759 as "edible nuts, shelled or unshelled, not specially provided for".

d/ In 1930 Act - "blanched, subject to same rate of duty as if not blanched".

e/ The Trade Agreement with France effective June 15, 1936 reduced the rate to 12½¢ per pound.

f/ This new reduced rate applies to products of all foreign countries except Cuba and except countries declared by the President to be discriminating against the United States. See page 1 for list of discriminating countries.

g/ The Trade Agreement with Brazil effective January 1, 1936 reduced the rate on not shelled to ¾¢ per pound and on shelled to 2¼¢ per pound.

h/ Free if the growth or product of the Philippines or Cuba.

i/ Mandalonas consist of peanuts, shelled, blanched, sliced, and treated with almond oil.

TARIFF RATES ON NUTS a/ - Continued

Product (as described in 1930 Act)	Tariff Act of 1922		Tariff Act of 1930	
	Par.	Rate of duty	Par.	Rate of duty
Peanuts:				
Not shelled b/	757	c/ 4¼¢ per lb.	759	d/ 4¼¢ per lb.
Shelled b/	757	c/ 6¢ per lb.	759	7¢ per lb.
Blanched, salted, prepared, or preserved, n.s.p.f. b/	---	e/ 35% ad val.	759	d/ 7¢ per lb.
Peanut butter b/	---	f/ 25% ad val.	759	7¢ per lb.
Pecans:				
Not shelled	758	3¢ per lb.	760	5¢ per lb.
Shelled	758	6¢ per lb.	760	10¢ per lb.
Pignolia or pine nuts: (1922 Act)				
Not shelled	755	1¢ per lb.	---	g/ 2½¢ per lb.
Shelled	755	1¢ per lb.	---	g/ 5¢ per lb.
Pistachio nuts: (1922 Act)				
Not shelled	755	1¢ per lb.	---	g/ 2½¢ per lb.
Shelled	755	1¢ per lb.	---	g/ 5¢ per lb.
Walnuts of all kinds:				
Not shelled	758	4¢ per lb.	760	5¢ per lb.
Shelled	758	12¢ per lb.	760	15¢ per lb.
Blanched, roasted, prepared or preserved	---	e/ 35% ad val.	760	15¢ per lb.
Paste	---	f/ 25% ad val.	760	15¢ per lb.
Edible nuts, n.s.p.f.				
Not shelled	759	1¢ per lb.	761	h/ 2½¢ per lb.
Shelled	759	1¢ per lb.	761	h/ 5¢ per lb.
Pickled, or otherwise prepared or preserved, and n.s.p.f.	759	35% ad val.	761	35% ad val.
Nut and kernel paste n.s.p.f.	759	25% ad val.	761	25% ad val.

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a/ In 1930 Act, Par. 761 - "a mixture of two or more kinds of nuts shall bear the highest rate of duty applicable to any of the components". In both Acts - "no allowance shall be made for dirt or other impurities in nuts of any kind, shelled or unshelled".

b/ Free if the product of the Philippines.

c/ Original rates under 1922 Act were 3¢ on peanuts not shelled and 4¢ on shelled, increased by Presidential Proclamation, effective February 18, 1929.

d/ Unshelled salted peanuts held dutiable as "Peanuts, salted, prepared, etc. at 7 cents per pound. (T.D. 46880, January 22, 1934).

e/ Not specially mentioned in 1922 Act, but dutiable under Par. 759 as - "Edible nuts, pickled, or otherwise prepared or preserved, and not specially provided for".

f/ Not specially mentioned in 1922 Act, but dutiable under Par. 759 as - "Nut and kernel paste not specially provided for".

g/ Not specially mentioned in 1930 Act, but dutiable under Par. 761 as - "Edible nuts, not specially provided for".

h/ In 1930 Act - "blanched subject to same rate of duty as if not blanched".

TARIFF RATES ON GRASS AND OTHER FORAGE CROP SEEDS a/

Product (as described in 1930 Act)	Tariff Act of 1922		Tariff Act of 1930	
	Par.	Rate of duty	Par.	Rate of duty
Alfalfa seed	761	4¢ per lb.	763	b/ c/ 8¢ per lb.
Alsike clover seed	761	4¢ per lb.	763	b/ c/ 8¢ per lb.
Bent grass(genus agrostis)seed	---	d/ 2¢ per lb.	763	40¢ per lb.
Bluegrass seed	---	d/ 2¢ per lb.	763	b/ c/ 5¢ per lb.
Cowpeas seed, n.s.p.f. e/	1657	Free	1757	Free
Crimson clover seed	761	1¢ per lb.	763	2¢ per lb.
Ladino clover seed	---	f/ 2¢ per lb.	763	6¢ per lb.
Millet seed	761	1¢ per lb.	763	1¢ per lb.
Orchard grass seed	---	d/ 2¢ per lb.	763	5¢ per lb.
Red clover seed	761	4¢ per lb.	763	c/ g/ 8¢ per lb.
Ryegrass seed	---	d/ 2¢ per lb.	763	3¢ per lb.
Sweet clover seed	---	f/ 2¢ per lb.	763	b/ c/ 4¢ per lb.
Tall oat seed	---	d/ 2¢ per lb.	763	5¢ per lb.
Timothy seed	761	2¢ per lb.	763	b/ c/ 2¢ per lb.
Vetch, hairy, seed	761	2¢ per lb.	763	3¢ per lb.
(Vetch, spring - 1922 Act)	761	1¢ per lb.	---	h/ 1½¢ per lb.
White clover seed	761	3¢ per lb.	763	6¢ per lb.
Clover seed, n.s.p.f.	761	2¢ per lb.	763	3¢ per lb.
Other vetch seed	---	d/ 2¢ per lb.	763	1½¢ per lb.
All other grass and forage crop seeds n.s.p.f.	761	2¢ per lb.	763	2¢ per lb.

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a/ Except oilseeds listed in this tabulation under "Oilbearing raw materials", "And other forage crop seeds" new in 1930 Act. Both Acts: "Provided that no allowance shall be made for dirt or other impurities in seed of any kind". Paragraph 731 Tariff Act of 1930 provides: "That when grains or seeds contain more than 5 per centum of any one foreign matter dutiable at a rate higher than that applicable to the grain or seed the entire lot shall be dutiable at such higher rate".

b/ The Trade Agreement with Canada effective January 1, 1936 reduced the rate on alfalfa seed and alsike clover seed to 4¢ per lb.; on sweet clover seed to 2¢ per lb.; on timothy seed to 1¢ per lb.; and on bluegrass seed to 2½¢ per lb.

c/ These new rates apply to products of all foreign countries except Cuba and except countries declared by the President to be discriminating against the United States. See page 1 for list of discriminating countries.

d/ Not specially mentioned in 1922 Act but dutiable under Par. 761 as "all other grass seeds not specially provided for".

e/ "n.s.p.f." new in 1930 Act. Cowpeas generally used for feeding or planting were free under 1922 Act and blackeye cowpeas were also free until December 20, 1925, at which date Treasury Decision 41186 became effective holding blackeye cowpeas commercially known as blackeye beans and commonly used as human food dutiable as dried beans under Paragraph 763, Act of 1922. In the 1930 Act blackeye cowpeas are specially mentioned and are listed in this tabulation under "Vegetables".

f/ Not specially mentioned in 1922 Act but dutiable under Par. 761 as "Cloverseed not specially provided for".

g/ The Trade Agreement with France effective June 15, 1936, reduced the rate on red clover seed to 5¢ per lb.

h/ Not specially mentioned in 1930 Act but dutiable under Par. 763 as "other

TARIFF RATES ON OTHER GARDEN AND FIELD SEEDS a/

Product (as described in 1930 Act)	Tariff Act of 1922		Tariff Act of 1930	
	Par.	Rate of duty	Par.	Rate of duty
Beet(except sugar beet) seed...	762	4¢ per lb.	764	b/ 4¢ per lb.
Cabbage seed	762	10¢ per lb.	764	b/12¢ per lb.
Canary seed	762	1¢ per lb.	764	1¢ per lb.
Carrot seed	762	4¢ per lb.	764	b/ 4¢ per lb.
Cauliflower seed	762	25¢ per lb.	764	25¢ per lb.
Celery seed	762	2¢ per lb.	764	2¢ per lb.
Kale seed	762	6¢ per lb.	764	b/ 6¢ per lb.
Kohlrabi seed	762	8¢ per lb.	764	8¢ per lb.
Lupines	765	1/2¢ per lb.	767	1/2¢ per lb.
Mangelwurzel seed	762	4¢ per lb.	764	b/ 4¢ per lb.
Mushroom spawn	762	1¢ per lb.	764	1¢ per lb.
Mustard seeds (whole)	779	1¢ per lb.	781	2¢ per lb.
Onion seed	762	15¢ per lb.	764	15¢ per lb.
Parsley seed	762	2¢ per lb.	764	2¢ per lb.
Parsnip seed	762	4¢ per lb.	764	4¢ per lb.
Pepper seed	762	15¢ per lb.	764	15¢ per lb.
Radish seed	762	4¢ per lb.	764	b/ 6¢ per lb.
Rutabaga seed	762	4¢ per lb.	764	b/ 5¢ per lb.
Spinach seed	762	1¢ per lb.	764	b/ 1¢ per lb.
Sugar beet seed	1657	Free	1757	Free
Tree and shrub seed	762	8¢ per lb.	764	8¢ per lb.
Turnip seed	762	4¢ per lb.	764	b/ 5¢ per lb.
Flower seed		6¢ per lb.	764	b/ 6¢ per lb.
All other garden and field seeds not specially provided for	762	6¢ per lb.	764	b/ 6¢ per lb.

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a/ Except dried peas, chickpeas and beans listed under "vegetables". Both acts: "provided that the provisions for seeds in this schedule (Paragraph 762 Act of 1922 and 764 Act of 1930) shall include such seeds whether used for planting or for other purposes." Provisions of Paragraph 731 of 1930 Tariff Act apply. See a/on preceding page.

b/ The Trade Agreement with The Netherlands effective February 1, 1936 reduced the rate on beet seed (except sugar beet), carrot seed, kale seed, radish seed, flower seed, and all other garden and field seeds n.s.p.f. to 3 cents per lb; the rate on cabbage seed was reduced to 6 cents per lb; on mangelwurzel seed to 2 cents per lb; on spinach seed to 1-2¢ per lb; and on turnip and rutabaga seed to 4 cents per pound. This new rate applies to products of all foreign countries except Cuba and except countries declared by the President to be discriminating against the United States. See page 1 for list of discriminating countries.

TARIFF RATES ON COTTON, OTHER VEGETABLE FIBERS, AND SILK

Product (as described in 1930 Act)	Tariff Act of 1922		Tariff Act of 1930	
	Par.	Rate of duty	Par.	Rate of duty
Cotton having a staple of 1-1/8 inches or more in length	1560	Free	783	7¢ per lb.
Cotton not specially provided for	1560	Free	1662	Free
Cotton waste	1560	Free	1662	Free
Coir and coir yarn	1554	Free	1656	Free
Crin vegetal, twisted or not twisted	1001	a/ 3/4¢ per lb.	1001	1¢ per lb.
Flax:				
Straw	1001	$2 per ton	1001	$3 per ton
Not hackled	1001	1¢ per lb.	1001	b/ 1-1/2¢ per lb.
Hackled and "dressed line"	1001	2¢ per lb.	1001	3¢ per lb.
Tow, noils	1001	3/4¢ per lb.	1001	1¢ per lb.
Hemp and hemp tow	1001	1¢ per lb.	1001	2¢ per lb.
Hackled hemp	1001	2¢ per lb.	1001	3-1/2 per lb.
Silk, raw, in skeins	1664	Free	1763	Free
Specified grasses and fibers and all other textile grasses or fibrous vegetable substances, not dressed or manufactured in any manner and n.s.p.f. c/	1582	Free	1684	Free

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a/ Act of 1922 also specified "or palm leaf fiber".
b/ The Trade Agreement with Belgium effective May 1, 1935 reduced the rate on flax not hackled valued at $340 or more per ton to 1 cent per pound. This new rate applies to products of all foreign countries except Cuba and except countries declared by the President to be discriminating against the United States. See page 1 for list of discriminating countries.
c/ Act of 1930 mentions istle or Tampico, Jute, Jute butts, manila, sisal, henequèn, sunn, kapok, New Zealand fiber, maguey, ramie or China grass, raffia, pulu. Act of 1922 specifically mentions only the first seven.

TARIFF RATES ON WOOL AND HAIR

Product (as described in 1930 Act)	Tariff Act of 1922		Tariff Act of 1930	
	Par.	Rate of duty	Par.	Rate of duty
Wools: Of given origin a/ and similar wools without b/ merino or English blood; all other wools of whatever blood or origin not finer than 40s; and hair of the camel:		Actual weight		Clean content
On the skin	1101	11¢ per lb.	1101	c/ 22¢ per lb.
In the grease d/	1101	12¢ per lb.	1101	c/ 24¢ per lb.
Washed e/	1101	18¢ per lb.	1101	c/ 24¢ per lb.
Sorted or matchings, if not scoured f/	---	---	1101	c/ 25¢ per lb.
Scoured g/	1101	24¢ per lb.	1101	c/ 27¢ per lb.
Foregoing imported under bond for manufacture of carpets, etc. h/	1101	Free	1101	Free

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a/ Origins specified in 1930 Act: Donskoi, Smyrna, Cordova, Valparaiso, Ecuadorean, Syrian, Aleppo, Georgian, Turkestan, Arabian, Bagdad, Persian, Sistan, East Indian, Thibetan, Chinese, Manchurian, Mongolian, Egyptian, Sudan, Cyprus, Sardinian, Pyrenean, Oporto, Scotch Blackface, Black Spanish, Kerry, Haslock, and Welsh Mountain.

b/ Words of 1922 Act were: "Wools, not improved by the admixture of merino or English blood, such as Donskoi, native Smyrna, native South American, Cordova, Valparaiso and other wools of like character or description, and hair of the camel".

c/ Provided that a tolerance of 10 percent of wool not finer than 44s may be allowed in each bale or package.

d/ See footnote c/ on following page for definitions under both Acts.

e/ Defined in 1922 Act as: "Washed wools shall be considered such as have been washed with water only on the sheep's back, or on the skin". Defined in 1930 Act as: "Washed wools and hair shall be considered such as has been washed with water only on the animals back or on the skin, and all wool and hair, not scoured, with a higher clean yield than 77 percent shall be considered as washed".

f/ As defined by the 1930 Act: "Sorted wools or hair, or matchings, shall be wools and hair (other than skirtings) wherein the identity of individual fleeces has been destroyed, except that skirted fleeces shall not be considered sorted wools or hair or matchings unless the backs have been removed". Not specifically provided for in 1922 Act.

g/ Defined in 1930 Act as: "Scoured wools and hair shall be considered such as have been cleaned otherwise than by washing (not including shaking, willowing, burr-picking, or carbonizing)." Not explicitly defined in 1922 Act.

h/ 1922 Act provided that such wools if used in manufacture of rugs, carpets, or other floor covering shall have duties remitted or refunded. 1930 Act provides that such wools if used in the manufacture of yarns which have been used in the manufacture of press cloth, camel's hair belting, rugs, carpets, or any other floor covering, or in the manufacture of knit or felt boots or heavy fulled lumbermen's socks the duties shall be remitted or refunded.

Product (as described in 1930 Act)	Tariff Act of 1922		Tariff Act of 1930	
	Par.	Rate of duty	Par.	Rate of duty
Wools, not specially provided for, not finer than 44s:		Clean content		Clean content
On the skin	---	a/ 30¢ per lb.	1102(a)	b/ 27¢ per lb.
In the grease c/	---	a/ 31¢ per lb.	1102(a)	b/ 29¢ per lb.
Washed d/	---	a/ 31¢ per lb.	1102(a)	b/ 29¢ per lb.
Sorted or matchings, if not scoured e/	---	a/	1102(a)	b/ 30¢ per lb.
Scoured f/	---	a/ 31¢ per lb.	1102(a)	b/ 32¢ per lb.
Wools, not specially provided for, and hair of the Angora goat, Cashmere goat, alpaca, and other like animals:		Clean content		Clean content
On the skin	1102	30¢ per lb.	1102(b)	32¢ per lb.
In the grease c/	1102	31¢ per lb.	1102(b)	34¢ per lb.
Washed d/	1102	31¢ per lb.	1102(b)	34¢ per lb.
Sorted or matchings, if not scoured e/	---	g/	1102(b)	35¢ per lb.
Scoured f/	1102	31¢ per lb.	1102(b)	37¢ per lb.

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a/ In the Act of 1922, this classification was not specially provided for but was covered by Paragraph 1102, which was worded the same as Paragraph 1102(b) of the 1930 Act, as quoted above.

b/ Provided that a tolerance of not more than 10 percent of wools not finer than 46s may be allowed in each package or bale.

c/ Defined in 1922 Act as: "Wools such as shall have been shorn from the sheep without any cleansing; that is, in their natural condition". Defined in 1930 Act as: "Wools and hair in the grease shall be considered such as are in their natural condition as shorn from the animal and not cleansed otherwise than by shaking, willowing or burr-picking".

d/ For definition see footnote e/ on previous page.

e/ For definition see footnote f/ on previous page.

f/ For definition see footnote g/ on previous page.

g/ Not specially mentioned in Act of 1922.

TARIFF RATES ON WOOL AND HAIR - Continued

Product (as described in 1930 Act)	Tariff Act of 1922		Tariff Act of 1930	
	Par.	Rate of duty	Par.	Rate of duty
Top, slubbing, roving and ring waste	1105	31¢ per lb.	1105(a)	37¢ per lb.
Garnetted waste	1105	24¢ per lb.	1105(a)	26¢ per lb.
Noils:				
Carbonized	1105	24¢ per lb.	1105(a)	30¢ per lb.
Not carbonized	1105	19¢ per lb.	1105(a)	23¢ per lb.
Thread or yarn waste	1105	16¢ per lb.	1105(a)	25¢ per lb.
Card or burr waste:				
Carbonized	---	a/ 16¢ per lb.	1105(a)	23¢ per lb.
Not carbonized	---	a/ 16¢ per lb.	1105(a)	16¢ per lb.
Shoddy and wool extract	1105	16¢ per lb.	1105(a)	24¢ per lb.
Mungo	1105	7½¢ per lb.	1105(a)	10¢ per lb.
Wool rags	1105	7½¢ per lb.	1105(a)	18¢ per lb.
Flocks	1105	7½¢ per lb.	1105(a)	8¢ per lb.
All other wool wastes, n.s.p.f.	1105	16¢ per lb.	1105(a)	24¢ per lb.
Wastes of the hair of the Angora goat, Cashmere goat, alpaca, and other like animals	1105	Dutiable at rates provided for similar types of wool wastes	1105(b)	Dutiable at rates provided for similar types of wool wastes
Wool and hair of all kinds provided for in this schedule, if carbonized, or advanced in any manner or by any process of manufacture beyond the washed or scoured condition including tops, but not further advanced than roving	1106	b/ 33¢ per lb. and 20% ad valorem	1106	37¢ per lb. and 20% ad valorem

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a/ Not specially mentioned in the Tariff Act of 1922.

b/ The 1922 Act did not include the words "if carbonized" in Paragraph 1106. Under the Act of 1922 carbonized wool was dutiable without specific mention, as wool, n.s.p.f. scoured at 31¢ per pound.

HIDES AND SKINS, RAW (EXCEPT FURS)

Product (as described in 1930 Act)	Tariff Act of 1922		Tariff Act of 1930	
	Par.	Rate of duty	Par.	Rate of duty
Hides and skins of cattle of the bovine species (except hides and skins of the India water buffalo imported to be used in the manufacture of rawhide articles) raw or uncured, or dried, salted or pickled	1589	a/ Free	1530 (a)	10% ad val.
Hides and skins of the India water buffalo imported to be used in the manufacture of rawhide articles	---	b/ Free	1691	Free
Fish skins, raw or salted	1576	Free	1678	Free
Skins of all kinds, raw, (other than fur skins) and hides, not specially provided for	1666	Free	1765	Free

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a/ The words "of the bovine species" and the exception in parenthesis are new in the 1930 Act.

b/ Not specially mentioned in 1922 Act but free under Paragraph 1666 as "skins of all kinds, raw, and hides not specially provided for".

Product (as described in 1930 Act)	Tariff Act of 1922		Tariff Act of 1930	
	Par.	Rate of duty	Par.	Rate of duty
Albumen, n.s.p.f.	1505	Free	1605	Free
Blood albumen, dried - Light	---	a/ Free	701	12¢ per lb.
" " " - Dark	---	a/ Free	701	6¢ per lb.
Barley malt	722	40¢ per 100 lbs.	722	40¢ per 100 lbs.
Blood dried, n.s.p.f.	1524	Free	1625	Free
Bones, crude, steamed or ground	1526	Free	1627	Free
Bread, yeast leavened	1522	Free	1623	Free
Bristles -				
Crude not sorted, etc.	1537	Free	1637	Free
Sorted, bunched or prepared	1408	7¢ per lb.	1507	3¢ per lb.
Broom corn	1538	Free	779	$20 per ton of 2,000 lbs.
Citrons or citron peel:				
Candied, crystallized or glace, or otherwise prepared or preserved	739	4-1/2¢ per lb.	739	6¢ per lb.
Crude, dried, or in brine	739	2¢ per lb.	1649	Free
Casein glue	42	25% ad valorem	41	30% ad valorem
Chocolate:				
Sweetened:		17½% ad val. but not less than		
In bars or blocks weighing 10 lbs. up	775	2¢ per lb.	777(b)	b/ c/ 4¢ per lb.
Other	775	17½% ad val. but not less than 2¢ per lb.	777(b)	b/ c/ 40% ad val.
Unsweetened (net weight)	775	17½% ad val. but not less than 2¢ per lb.	777(a)	b/ c/ 3¢ per lb.
Cocoa:				
Sweetened	775	17½% ad val. but not less than 2¢ per lb.	777(b)	d/ c/ 40% ad val.
Unsweetened	775	17½% ad val. but not less than 2¢ per lb.	777(a)	d/ c/ 3¢ per lb.
Cacoa or cacao beans and shells thereof	1551	Free	1653	e/ Free

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a/ Not specially mentioned in 1922 Act but free under Paragraph 1505.
b/ Under the Trade Agreement with the Netherlands effective February 1, 1936 the rate on chocolate, sweetened, in bars or blocks weighing 10 pounds up was reduced to 2 cents per pound and reduced the rate on the same in any other form if valued at 10 cents or more per pound to 20 percent ad valorem. The rate on unsweetened chocolate was reduced to 1-1/2 cents per pound, net weight.
c/ This new rate applies to products of all foreign countries except Cuba and except countries declared by the President to be discriminating against the United States. See page 1 for list of discriminating countries.
d/ Under the Trade Agreement with the Netherlands effective February 1, 1936 the rate on sweetened cocoa valued at 10 cents or more per pound was reduced to 20 percent ad valorem. The rate on unsweetened was reduced to 1-1/2 cents per pound, net weight.
e/ The words " and shells thereof" new in 1930 Act.

Product (as described in 1930 Act)	Tariff Act of 1922		Tariff Act of 1930	
	Par.	Rate of duty	Par.	Rate of duty
Coffee imported into Puerto Rico				15¢ per lb.
Coffee, other	1552	Free	1654	Free
Farinaceous substances:				
Arrowroot crude	1511	Free	1612	Free
" starch or flour	---	a/ 1¢ per lb.	1612	Free
" manufactured n.e.s.	---	b/ 20% ad val.	1612	Free
Tapioca crude and cassava	1680	Free	1781	Free
Tapioca flour and prepared	1680	Free	1781	Free
Sago crude	1654	Free	1753	Free
Sago flour	1650	Free	1753	Free
Feathers crude	1419	20% ad val.	1518	20% ad val.
Gelatin:				
Edible under 40¢ per lb.	42	20% &3¢ per lb.	41	c/ d/ 12% & 5¢ per lb.
" 40¢ or more " "	42	20% &7¢ per lb.	41	20% & 7¢ per lb.
N.s.p.f. under 40¢ " "	42	20% & 1½¢ per lb	41	e/ 20% &2½¢ per lb.
" 40¢ or more " "	42	20% & 7¢ per lb.	41	25% & 8¢ per lb.
Ginger root:				
Not preserved or candied:				
Unground	779	2¢ per lb.	1768	Free
Ground	779	5¢ per lb.	781	5¢ per lb.
Candied or otherwise prepared	776	20% ad val.	778	20% ad val.
Glue, glue size and fish glue:				
Valued at under 40¢ per lb.				
Glue size and fish glue	42	1-1/2¢per lb. & 20% ad val.	41	f/ d/ 2¢ per lb. and 25 % ad val.
Glue, n.s.p.f.	42	1-1/2¢ per lb. & 20% ad val.	41	e/ 2-1/2¢ per lb.and 20% ad val.
Valued at 40¢ or more per lb.	42	7¢ per lb. and 20% ad val.	41	8¢ per lb. and 25 % ad val.

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a/ Not specially mentioned in 1922 Tariff Act but dutiable under Paragraph 85 as starches,n.s.p.f.

b/ Not specially mentioned in 1922 Tariff Act but dutiable under Paragraph 1459 as a nonenumerated manufactured article.

c/ Edible gelatin, valued at less than 40 cents per pound 20% ad valorem and 5¢ per pound under 1930 Tariff Act. Decreased by Presidential proclamation under Section 336 effective on and after April 15, 1931. Under the Trade Agreement with the Netherlands effective February 1, 1936 the rate was reduced to 12% ad valorem, and 2-1/2 cents per pound.

d/ This new rate in the Trade Agreement applies to products of all foreign countries except Cuba and except countries declared by the President to be discriminating against the United States. See page 1 for list of discriminating countries.

e/ Changed from 25% and 2¢ per lb. by Presidential proclamation under Section 336 effective after September 17, 1932.

f/ The Trade Agreement with France effective June 15,1936 reduced the rate to 1 cent per pound and 15 percent ad valorem.

Product (as described in 1930 Act)	Tariff Act of 1922		Tariff Act of 1930	
	Par.	Rate of duty	Par.	Rate of duty
Hair of horse, cattle, and other animals, cleaned or uncleaned, drawn or undrawn, but unmanufactured, n.s.p.f.	1586	Free	1688	Free
Hide cuttings, raw with or without hair, ossein and all other glue stock	1587	Free	1689	Free
Hoofs, unmanufactured	1591	Free	1693	Free
Horns and parts of, including horn strips and tips, unmanufactured	1592	Free	1694	Free
Hops	778	24¢ per lb.	780	24¢ per lb.
Hop extract	778	$2.40 per lb.	780	$2.40 per lb.
Lupulin	778	75¢ per lb.	780	$1.50 per lb.
Malt extract:				
Fluid	805	$1.00 per gal.	805	a/ $1.00 per gal.
Solid or condensed	805	60% ad val.	805	a/ 60% ad val.
Rennet	1652	Free	1751	Free
Rice straw and rice fiber			779	$10 per short ton
Rye malt	---	b/ 40¢ per 100lbs	728	40¢ per 100 lbs.
Sausage casings:				
Weasands, intestines, bladders, tendons and integuments, n.s.p.f.	1655	Free	1755	Free
Starches:				
Potato starch	85	1-3/4¢ per lb.	83	c/ 2-1/2¢ per lb.
Other starch n.s.p.f. d/	85	1¢ per lb.	83	1-1/2¢ per lb.
Potato flour	769	2-1/2¢ per lb.	771	2-1/2¢ per lb.
Stearic acid	1	1-1/2¢ per lb.	1	25% ad val.

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a/ The Revenue Act of 1932 places a tax of 3 cents per pound on these products unless used in bakery products, malted milk, medicinal products, foods, cereal, beverages or textiles.

b/ Not specially mentioned in 1922 Act but dutiable as barley malt.

c/ Under the Trade Agreement with the Netherlands effective February 1, 1936, the rate was reduced to 1-3/4 cents per pound. This new reduced rate applies to products of all foreign countries except Cuba and except countries declared by the President to be discriminating against the United States. See page 1 for list of discriminating countries.

d/ Includes cornstarch.

Appendix 1.-Tariff concessions on agricultural products made by the United States in the Trade Agreement with Cuba, effective September 3, 1934

Product as described in the Trade Agreement	Minimum preferential reduction in duty to Cuba: Old	Minimum preferential reduction in duty to Cuba: New	Unit	Tariff Act of 1930: Par.	Tariff Act of 1930: Rate of duty on imports: Not from Cuba	Tariff Act of 1930: Rate of duty on imports: From Cuba	Duty on imports from Cuba under Trade Agreement a/
Sugar:	P.ct.b/	P.ct.b/			Cents	Cents	Cents
Not above 75 sugar degrees c/	20	20	lb.	501	1.284375 d/	1.027500 d/	0.6165
For each additional degree c/	20	20	lb.	501	0.028125 d/	0.022500 d/	0.0135
Tobacco:							
Wrapper tobacco and filler tobacco when mixed with more than 35% of wrapper tobacco if:							
unstemmed	20	20	lb.	601	Dollars 2.275	Dollars 1.82	Dollars e/ 1.50
Filler tobacco nspf:							
If unstemmed	20	20	lb.	601	.35	.28	e/ .175
If stemmed	20	20	lb.	601	.50	.40	e/ .250
Scrap tobacco	20	20	lb.	603	.35	.28	e/ .175
Honey	20	20	lb.	716	.03	.024	.012
Corn or maize including cracked corn(bush.of 56 lbs)	20	20	bush.	724	.25	.20	.10
Limes, in natural state	20	20	lb.	743	.02	.016	.008
Grapefruit imported Aug.1-Sept. 30	20	40	lb.	743	.015	.012	.006
Pineapples:							
In crates of 2.45 cu. ft.	20	40	crate	747	.50	.40	.20
In bulk	20	40	each	747	.01166	.00933	.005
Candied, crystallized or glace	20	20	---	747	35% ad val.	28% ad val.	14% ad val.
Otherwise prepared or preserved nspf	20	20	lb.	747	.02	.016	.008
Prepared or preserved containing ½% or more of alcohol	20	20	Pf.gal.	807	5.00 & 35%	4.00 & 28%	2.50 & 28%

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a/ These rates do not apply to products of countries other than Cuba.

b/ Percent of full duty rate.

c/ For description see footnote a/ page 3. The reduced tariff rates on sugar from Cuba lapse if and when the quota on sugar becomes inoperative.

d/ These are the rates as established by Presidential Proclamation effective June 8, 1934 under Section 336.

e/ Imports from Cuba on an unstemmed basis shall not exceed 18 percent of tobacco (unstemmed equivalent) used in manufacture of cigars in registered factories in the United States in preceding calendar year. The Cuban Trade Agreement provided that if and when the Secretary of Agriculture gave notice that the cigar adjustment program in the United States had been abandoned, the duties on tobacco from Cuba should be determined as though such tobacco had not been mentioned in the Agreement. The Secretary gave such notice effective March 16, 1936.

Appendix 1.-Tariff concessions on agricultural products made by the United States in the Trade Agreement with Cuba, effective September 3, 1934 - Continued

Product as described in the Trade Agreement	Minimum preferential reduction in duty to Cuba		Unit	Par.	Tariff Act of 1930		Duty on a/ imports from Cuba under Trade Agreement
					Rate of duty on imports		
	Old	New			Not from Cuba	From Cuba	
	P.ct.b/	P.ct.b/			Dolls.	Dolls.	Dolls.
All jellies, jams, marmalades (except orange marmalade) & fruit butters	20	20	---	751	35% ad val.	28% ad val.	14% ad val.
Mango pastes & pulps	20	50	---	752	"	"	"
Guava pastes & pulps	20	50	---	752	"	"	"
Lima beans, green or unripe, in natural state imported Dec. 1-May 31 incl. in any year	20	40	lb.	765	.035	.028	.014
White potatoes imported Dec. 1 last day following Feb. incl. any year	20	50	lb.	771	.0075	.006	.003
Tomatoes, natural state, imported Dec. 1 last day Feb. incl. any year	20	20	lb.	772	.03	.024	.018
Cucumbers, in natural state imported Dec. 1 last day Feb. incl. any year	20	50	lb.	774	.03	.024	.012
Eggplant in natural state imported Dec. 1-Mar. 31 incl. in any year	20	50	lb.	774	c/.015	c/.012	.006
Okra in natural state imported Dec. 1-May 31 incl. in any year	20	50	lb.	774	50% ad. val.	40% ad val.	20% ad val.
Peppers in natural state imported Jan. 1-Apr. 30 incl. in any year	20	20	lb.	774	c/.025	c/.020	.015
Squash, natural state: imported Dec. 1-May 31 incl. any year	20	20	lb.	774	.020	.016	.012
Rum in bottles of 1 gal. or less	20	20	Pf. gal.	802	5.00	4.00	d/2.50
Distilled or essential grapefruit oil	20	20	---	58	25% ad val.	20% ad val.	10% ad val.

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a/ These rates do not apply to products of countries other than Cuba.

b/ Percent of full duty rate.

c/ These are the rates established by Presidential Proclamation effective January 1, 1932 under Section 336.

d/ But Treasury Decision 47667 held that rum from Cuba is entitled to a 20% reduction in the rate granted Haiti in the Trade Agreement with Haiti and therefore rum from Cuba enters at $2.00 per proof gallon.

Appendix 2.- Tariff concessions on agricultural products made by the United States in the Trade Agreement with Belgium effective May 1, 1935

Product as described in the Trade Agreement	Tariff Act of 1930		Duty under the Trade Agreement with Belgium a/
	Par.	Rate of duty	
Hothouse grapes in bulk, crates, barrels or other packages b/	742	25% per cubic foot of such bulk or the capacity of the packages, according as imported	25% per cubic foot of such bulk or the capacity of the packages, according as imported
Peas, prepared or preserved in any manner, valued at 10¢ or more per pound c/	769	2¢ per lb. on entire contents of container	1.5¢ per lb. on entire contents of container
Endives in their natural state	774	50% ad valorem	35% ad valorem
Chicory, crude	776	2¢ per lb.	1.5¢ per lb.
Flax, not hackled, valued at $340 or more per ton d/	1001	1½¢ per lb.	1¢ per lb.
Horses for breeding purposes	1606 (a) (b)	Free	e/ Free
Ossein	1689	Free	Free

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a/ Under the Trade Agreements Act the new rates and other concessions apply to articles the growth, produce, or manufacture of all foreign countries except Cuba and except countries declared by the President to be discriminating against the United States. Up to the present time Germany is the only country to be placed in this class and, therefore, the only country that does not receive the benefit of the reduced rates provided in the various trade agreements. None of the new rates may be changed during the life of the agreement and this constitutes a concession even if the rate in the agreement is the same as the old rate.

b/ The word "Hothouse" does not appear in the 1930 Tariff Act.

c/ The words "valued at 10¢ or more per pound" new in the United States-Belgium Trade Agreement.

d/ The words "valued at $340 or more per ton" new in the United States-Belgium Trade Agreement.

e/ Subject to the provisions of paragraph 1606(a) and (b).

Appendix 3.- Tariff concessions on agricultural products made by the United States in the Trade Agreement with Haiti effective June 3, 1935

Product as described in the Trade Agreement	Tariff Act of 1930		Duty under the Trade Agreement with Haiti a/
	Par.	Rate of duty	
Pineapples:			
In crates	747	50¢ per crate of 2.45 cubic ft.	35¢ per crate of 2.45 cubic ft.
In bulk	747	1-1/6¢ each	0.9¢ each
Guavas prepared or preserved and not specially provided for	752	35% ad valorem	17½% ad valorem
Mango pastes and pulps, and guava pastes and pulps	752	35% ad valorem	28% ad valorem
Rum in containers holding each one gallon or less	802	$5 per proof gallon	$ 2.50 per proof gallon
Bananas, green or ripe	1618	Free	Free
Plantains, green or ripe	1618	Free	Free
Cocoa or cacao beans and shells thereof	1653	Free	Free
Coffee, except coffee imported into Puerto Rico and upon which a duty is imposed under the authority of Section 319	1654	Free	Free
Sisal fiber	1684	Free	Free
Ginger root, not preserved or candied, unground	1768	Free	Free

Division of Statistical and Historical Research.

1/ Under the Trade Agreements Act the new rates and other concessions apply to articles the growth, produce, or manufacture of all foreign countries except Cuba and except countries declared by the President to be discriminating against the United States. Up to the present time Germany is the only country to be placed in this class and, therefore, the only country that does not receive the benefit of the reduced rates provided for in the various trade agreements. None of the new rates may be changed during the life of the agreement and this constitutes a concession even if the rate in the agreement is the same as the old rate.

Appendix 4.- Tariff concessions on agricultural products made by the United States in the Trade Agreement with Sweden effective August 5, 1935

Product as described in the Trade Agreement	Tariff Act of 1930		Duty under the Trade Agreement with Sweden a/
	Par.	Rate of duty	
Bread, hard crisp bread made from rye flour and not more than 5 percentum of wheat flour, if any, with yeast as the leavening substance	1623	Free	Free

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a/ Under the Trade Agreements Act the new rates and other concessions apply to articles the growth, produce, or manufacture of all foreign countries except Cuba and except countries declared by the President to be discriminating against the United States. Up to the present time Germany is the only country to be placed in this class and, therefore, the only country that does not receive the benefit of the concessions provided in the various trade agreements. The tariff status of an article may not be changed during the life of the agreement and this constitutes a concession even if the rate in the agreement is the same as the old rate.

Appendix 5.- Tariff concessions on agricultural products made by the United States in the Trade Agreement with Canada effective January 1, 1936

Product as described in the Trade Agreement	Tariff Act of 1930		Duty under the Trade Agreement with Canada a/
	Par.	Rate of duty	
Sperm oil, crude	52	b/ 5¢ per gal.	2½¢ per gal.
Maple sugar	503	b/ 6¢ per lb.	4¢ per lb.
Cattle weighing less than 175 lbs. each. Provided that annual imports in excess of 51,933 head are not entitled to the reduced rate	701	2½¢ per lb.	1½¢ per lb.
Cows weighing 700 lbs. or more each and imported specially for dairy purposes. Provided that annual imports in excess of 20,000 head are not entitled to the reduced rate	701	3¢ per lb.	1½¢ per lb.
Cattle weighing 700 lbs. or more each and n.s.p.f. Provided that annual imports in excess of 155,799 head are not entitled to the reduced rate	701	3¢ per lb.	2¢ per lb.
Cream fresh or sour. Provided that annual imports in excess of 1,500,000 gallons are not entitled to the reduced rate	707	56.6¢ per gal.	35¢ per gal.
Cheddar cheese in original loaves	710	7¢ per lb. but not less than 35% ad valorem	5¢ per lb. but not less than 25% ad valorem
Birds, live: Chickens, ducks, geese, turkeys and guineas	711	8¢ per lb.	4¢ per lb.
Birds, dead, dressed or undressed, fresh, chilled, or frozen: Chickens & guineas	712	10¢ per lb.	6¢ per lb.
Horses, unless imported for immediate slaughter, valued at not more than $150 per head	714	$30 per head	$20 per head
Oats, hulled, unfit for human consumption	726	16¢ per bu. of 32 lbs.	8¢ per bu. of 32 lbs.
Wheat unfit for human consumption	729	10% ad valorem	10% ad valorem
Bran, shorts, etc. obtained in milling cereals	730	10% ad valorem	10% ad valorem

Division of Statistical and Historical Research.

a/ Under the Trade Agreements Act the new rates and other concessions apply to articles the growth, produce, or manufacture of all foreign countries except Cuba and except countries declared by the President to be discriminating against the United States. Up to the present time Germany is the only country to be placed in this class and, therefore, the only country that does not receive the benefit of the reduced rates provided for in the various trade agreements. None of the new rates may be changed during the life of the agreement and this constitutes a concession even if the rate in the agreement is the same as the old rate.

b/ This rate established by presidential proclamation under Section 336.

Appendix 5.- Tariff concessions on agricultural products made by the United States in the Trade Agreement with Canada effective January 1, 1936 -cont'd

Product as described in the Trade Agreement	Tariff Act of 1930		Duty under the Trade Agreement with Canada a/
	Par.	Rate of Duty	
Mixed feeds, consisting of an admixture of grains or grain products with oilcake, oilcake meal, molasses or other feedstuffs	730	10% ad valorem	10% ad valorem
Screenings, scalpings, chaff, or scourings of wheat, flaxseed or other grains or seeds: unground or ground	731	10% ad valorem	10% ad valorem
Cereal breakfast foods and similar cereal preparations processed further than milling, and n.s.p.f.	732	20% ad valorem	15% ad valorem
Apples, green or ripe	734	25¢ per bush. of 50 lbs.	15¢ per bush. of 50 lbs.
Strawberries in natural condition or in brine	736	1½¢ per lb.	⅜¢ por lb.
Blueberries prepared or preserved or frozen, but not in brine and not dried, desiccated, or evaporated and n.s.p.f.	736	35% ad valorem	25% ad valorem
Cherries in their natural state	737	2¢ per lb.	1¢ per lb.
Alfalfa seed	763	8¢ per lb.	4¢ per lb.
Alsike clover seed	763	8¢ per lb.	4¢ per lb.
Sweet clover seed	763	4¢ per lb.	2¢ per lb.
Timothy seed	763	2¢ per lb.	1¢ per lb.
Bluegrass seed	763	5¢ per lb.	2½¢ per lb.
Peas, green or unripe imported July 1 - Sept. 30 inclusive in any year	769	b/ 3.9¢ per lb.	2¢ per lb.
Certified seed potatoes			
Imported Dec. 1 to last day Feb.	771	75¢ per 100 lbs.	60¢ per 100 lbs.
Imported Mar. 1 - Nov. 30	771	75¢ per 100 lbs.	45¢ per 100 lbs.
Provided that calendar year imports in excess of an aggregate quantity of 750,000 bush. of 60 lbs. each are not entitled to the reduced rates			
Turnips and rutabagas	773	25¢ per 100 lbs.	12½¢ per 100 lbs.
Hay	779	$5 per ton of 2,000 lbs.	$3 per ton of 2,000 lbs.
Whiskey consisting in whole of distilled spirits aged in wooden containers at least 4 years	802	$5 per proof gal.	$2.50 per proof gal

a/ Under the Trade Agreements Act the new rates and other concessions apply to articles the growth, produce, or manufacture of all foreign countries except Cuba and except countries declared by the President to be discriminating against the United States. Up to the present time Germany is the only country to be placed in this class and, therefore, the only country that does not receive the benefit of the reduced rates provided for in the various trade agreements. None of the new rates may be changed during the life of the agreement and this constitutes a concession even if the rate in the agreement is the same as the old rate.

b/ This rate was established by presidential proclamation under Section 336.

Appendix 6.-Tariff concessions on agricultural products made by the United States in the Trade Agreement with Brazil effective January 1, 1936

Product as described in the Trade Agreement	Tariff Act of 1930		Duty under the Trade Agreement with Brazil a/
	Par.	Rate of duty	
Copaiba balsam, natural	10	10% ad val.	5% ad val.
Ipecac, natural, in a crude state	1602	Free	Free
Ipecac, natural, advanced in value	35	10% ad val.	5% ad val.
Mate, natural, in a crude state	1602	Free	Free
Mate, natural, advanced in value	35	10% ad val.	5% ad val.
Cream or Brazil nuts not shelled	757	1½¢ per pound	¾¢ per pound
shelled	757	4½¢ per pound	2¼¢ per pound
Castor beans	762	½¢ per pound	¼¢ per pound
Cocoa or cacao beans and shells thereof	1653	Free	Free
Coffee except coffee imported into Puerto Rico	1654	Free	Free
Gutta balata	1697	Free	Free
Babassu nuts and kernels	1727	Free	Free
Babassu nut oil, expressed	1732	Free	Free
Deerskins, raw	1765	Free	Free
Carnauba wax	1796	Free	Free
Beeswax not bleached or manufactured	1796	Free	Free

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a/ Under the Trade Agreements Act the new rates and other concessions apply to articles the growth, produce, or manufacture of all foreign countries except Cuba and except countries declared by the President to be discriminating against the United States. Up to the present time Germany is the only country to be placed in this class and, therefore, the only country that does not receive the benefit of the reduced rates provided in the various trade agreements. None of the new rates may be changed during the life of the agreement and this constitutes a concession even if the rate in the agreement is the same as the old rate.

Appendix 7.-Tariff concessions on agricultural products made by the United States in the Trade Agreement with the Netherlands effective February 1, 1936

Product as described in the Trade Agreement	Tariff Act of 1930		Duty under the Trade Agreement a/ with the Netherlands
	Par.	Rate of duty	
Edible gelatin valued under 40¢ per pound	41	b/ 5¢ per lb. plus 12% ad val.	2½¢ per lb. plus 12% ad val.
Cajeput oil, distilled or essential	58	25% ad val.	12½% ad val.
Potato starch	83	2½¢ per lb.	1¾¢ per lb.
Dextrine made from potato starch or potato flour	84	3¢ per lb.	2¼¢ per lb.
Wrapper tobacco and filler tobacco when mixed or packed with more than 35% of wrapper tobacco, entered for consumption or withdrawn from warehouse for consumption:			
If unstemmed	601	$2.275 per lb.	
Not later than June 30,1936			$1.875 per lb.
After June 30, 1936			$1.50 per lb.
Stemmed	601	$2.925 per lb.	
Not later than June 30,1936			$2.525 per lb.
After June 30, 1936			$2.15 per lb.
Edam and Gouda cheese	710	7¢ per lb. but not less than 35% ad val.	5¢ per lb. but not less than 25% ad val.
Pearl barley	722	2¢ per lb.	1¢ per lb.
Broken rice which will pass readily through a metal sieve perforated with round holes 5½ sixty-fourths of one inch in diameter	727	5/8¢ per lb.	5/16¢ per lb.
Tulip bulbs	753	$6 per thous.	$3 per thous.
Narcissus bulbs	753	$6 per thous.	$6 per thous.
Crocus corms	753	$2 per thous.	$1 per thous.
All other bulbs, roots, root-stocks, clumps, corms, tubers, and herbaceous perennials, imported for horticultural purposes and not specially provided for	753	30% ad val.	15% ad val.
Seedlings and cuttings of manetti, multiflora, brier, rugosa, and other rose stock, all the foregoing not more than 3 yrs. old	754	$2 per thous.	$1 per thous.
Poppy seed	762	32¢ per 100 lbs.	16¢ per 100 lbs.
Beet seed (except sugar beet)	764	4¢ per lb.	3¢ per lb.
Cabbage seed	764	12¢ per lb.	6¢ per lb.
Carrot seed	764	4¢ per lb.	3¢ per lb.
Kale seed	764	6¢ per lb.	3¢ per lb.
Mangelwurzel seed	764	4¢ per lb.	2¢ per lb.
Radish seed	764	6¢ per lb.	3¢ per lb.
Spinach seed	764	1¢ per lb.	½¢ per lb.
Turnip seed	764	5¢ per lb.	4¢ per lb.
Rutabaga seed	764	5¢ per lb.	4¢ per lb.

Continued-

Appendix 7.-Tariff concessions on agricultural products made by the United States in the Trade Agreement with the Netherlands effective February 1, 1936 - Continued

Product as described in the Trade Agreement	Tariff Act of 1930		Duty under the Trade Agreement a/ with the Netherlands
	Par.	Rate of duty	
Flower seed	764	6¢ per lb.	3¢ per lb.
All other garden and field seeds not specially provided for	764	6¢ per lb.	3¢ per lb.
Split peas	769	2½¢ per lb.	1¼¢ per lb.
Cabbage in its natural state	774	2¢ per lb.	1½¢ per lb.
Sauerkraut	775	50% ad val.	25% ad val.
Onions pickled or packed in brine	775	35% ad val.	25% ad val.
Chicory ground or otherwise prepared	776	4¢ per lb.	3¢ per lb.
Cocoa & chocolate, unsweetened	777(a)	3¢ per lb.net wt	1½¢ per lb.net wt.
Cocoa & chocolate, sweetened:			
In bars or blocks of 10 lbs. or more	777(b)	4¢ per lb.	2¢ per lb.
In any other form, valued at 10¢ or more per lb.	777(b)	40% ad val.	20% ad val.
Cacao butter	777(c)	25% ad val.	12½% ad val.
Gin	802	$5 per proof gal.	$2.50 per proof gal.
Aloes, natural, in a crude state	1602	Free	Free
Barks, cinchona or other from which quinine may be extracted	1619	Free	Free
Moleskins, undressed	1681	Free	Free
Kapok, not dressed or manufactured	1684	Free	Free
Sisal, not dressed or manufactured	1684	Free	Free
Gutta percha & gutta siak, crude	1697	Free	Free
Distilled or essential caraway oil	1731	Free	Free
Distilled or essential citronella oil	1731	Free	Free
Palm oil expressed or extracted	1732	Free	Free
Note: No Federal internal tax in excess of the rate of 3¢ per lb. now provided for in Sec. 602½ of the Revenue Act of 1934 shall be imposed in the United States in respect to palm oil the product of the Netherlands or any of its overseas territories			
Sago, crude and sago flour	1753	Free	Free
Reptile skins, raw	1765	Free	Free
Cassia, cassia buds & cassia vera, unground	1768 (1)	Free	Free
Mace, unground	"	Free	Free
Nutmegs, unground	"	Free	Free
Black & white pepper, unground	"	Free	Free
Caraway seeds	1768(2)	Free	Free
Tapioca, tapioca flour & cassava	1781	Free	Free

Division of Statistical and Historical Research. a/ Under the Trade Agreements Act the new rates and other concessions apply to articles the growth, produce, or manufacture of all foreign countries except Cuba and except countries declared by the President to be discriminating against the United States. Up to the present time Germany is the only country to be placed in this class and, therefore, the only country that does not receive the benefit of the reduced rates provided in the various trade agreements. None of the new rates may be changed during the life of the agreement and this constitutes a concession even if the rate in the agreement is the same as the old rate. b/ This rate was established by Presidential Proclamation under Section 336.

Appendix 8.- Tariff concessions on agricultural products made by the United States in the Trade Agreement with Switzerland, effective February 15, 1936

Product as described in the Trade Agreement	Tariff Act of 1930		Duty under the Tariff Agreement with Switzerland a/
	Paragraph	Rate of duty	
Cheese having the eye formation of the Swiss or Emmenthaler type; and Gruyere process cheese	710	7¢ per lb. but not less than 35% ad valorem	7¢ per lb. but not less than 20% ad valorem

Division of Statistical and Historical Research.

a/ Under the Trade Agreements Act the new rates and other concessions apply to articles the growth, produce, or manufacture of all foreign countries except Cuba and except countries declared by the President to be discriminating against the United States. Up to the present time Germany is the only country to be placed in this class, and therefore, the only country that does not receive the benefit of the reduced rates provided in the various trade agreements. None of the new rates may be changed during the life of the agreement and this constitutes a concession even if the rate in the agreement is the same as the old rate.

Appendix 9.- Tariff concessions on agricultural products made by the United States in the Trade Agreement with Honduras effective March 2, 1936

Product as described in the Trade Agreement	Tariff Act of 1930		Duty under the Trade Agreement with Honduras a/
	Paragraph	Rate of duty	
Pineapples:			
In crates	747	50 cents per crate of 2.45 cu.ft.	35 cents per crate of 2.45 cu.ft.
In bulk	747	1-1/6 cents each	0.9 cents each
Guavas prepared or preserved, and not specially provided for	752	35% ad valorem	17-1/2% ad val.
Mango pastes and pulps, and guava pastes and pulps	752	35% ad valorem	28% ad valorem
Bananas, green or ripe	1618	Free	Free
Plantains, green or ripe	1618	Free	Free
Cocoa or cacao beans and shells thereof	1653	Free	Free
Coffee, except coffee imported into Puerto Rico upon which a duty is imposed under Section 319	1654	Free	Free
Sarsaparilla root	1728	Free	Free
Deerskins, raw	1765	Free	Free

Division of Statistical and Historical Research.

a/ Under the Trade Agreements Act the new rates and other concessions apply to articles the growth, produce, or manufacture of all foreign countries except Cuba and except countries declared by the President to be discriminating against the United States. Up to the present time Germany is the only country to be placed in this class and, therefore, the only country that does not receive the benefit of the reduced rates provided in the various trade agreements. None of the new rates may be changed during the life of the agreement and this constitutes a concession even if the rate in the agreement is the same as the old rate.

Appendix 10.- Tariff concessions on agricultural products made by the United States in the Trade Agreement with Colombia, effective May 20, 1936

Product as described in the Trade Agreement	Tariff Act of 1930		Duty under the Trade Agreement with Columbia a/
	Paragraph	Rate of duty	
Ipecac, natural, but advanced in value	35	10% ad val.	5% ad val.
Castor beans	762	1/2¢ per lb.	1/4¢ per lb.
Root of ipecac, crude, not advanced	1602	Free	Free
Bananas, green or ripe	1618	Free	Free
Coffee, except coffee imported into Puerto Rico upon which a duty is imposed under Section 319	1654	Free	Free
Gutta balata, crude	1697	Free	Free
Reptile skins, raw	1765	Free	Free
Tagua nuts	1778	Free	Free
Tamarinds	1779	Free	Free

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a/ Under the Trade Agreements Act the new rates and other concessions apply to articles the growth, produce, or manufacture of all foreign countries except Cuba and except countries declared by the President to be discriminating against the United States. Up to the present time Germany is the only country to be placed in this class and, therefore, the only country that does not receive the benefit of the reduced rates provided in the various trade agreements. None of the new rates may be changed during the life of the agreement and this constitutes a concession even if the rate in the agreement is the same as the old rate.

Appendix 11.- Tariff concessions on agricultural products made by the United States in the Trade Agreement with France, effective June 15, 1936

Product as described in the Trade Agreement	Tariff Act of 1930		Duty under the Trade Agreement with France a/
	Par.	Rate of duty	
Glue size and fish glue, n.s.p.f: valued at less than 40¢ per lb:	41	2¢ per lb. and 25% ad valorem	1¢ per lb. and 15% ad valorem
Oils, distilled or essential: Clove, patchouli, sandalwood, and all others n.s.p.f. not containing alcohol	58	25% ad valorem	12-1/2% ad valorem
Vanilla beans	92	30¢ per lb.	15¢ per lb.
Roquefort cheese in original loaves	710	7¢ per lb. but not less than 35% ad valorem	5¢ per lb. but not less than 25% ad valorem
Blue mold cheese in original loaves	710	7¢ per lb. but not less than 35% ad.val.	5¢ per lb. but not less than 25% ad.val.
Cherries: Maraschino, candied, crystallized, or glace, or prepared or preserved in any manner	737(4)	9-1/2¢ per lb. and 40% ad valorem	9-1/2¢ per lb. and 20% ad valorem
Candied, crystallized or glace apricots, figs, dates, peaches, pears, plums, prunes, prunelles: berries, and other fruits n.s.p.f.	752	40% ad valorem	25% ad valorem
Chestnuts (including marrons) candied, crystallized, or glace: or prepared or preserved in any manner	756	25¢ per lb.	12-1/2¢ per lb.
Red clover seeds	763	8¢ per lb.	5¢ per lb.
Celery seeds	764	2¢ per lb.	2¢ per lb.
Mushrooms, prepared or preserved: other than dried	768	10¢ per lb. on drained weight and 45% ad valorem	8¢ per lb. on drained weight and 25% ad valorem
Brandy	802	$5 per proof gal.	$2.50 per proof gal.
Cordials, liqueurs, kirschwasser, and ratafia	802	$5 per proof gal.	$2.50 per proof gal.
Champagne and all other sparkling wines	803	$6 per gal.	$3 per gal.
Still wines, not including vermuth, containing 14% or less: of absolute alcohol by volume, in containers holding each 1 gal. or less	804	$1.25 per gal.	75¢ per gal.
Vermuth in containers holding each 1 gal. or less	804	$1.25 per gal.	62-1/2¢ per gal.

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a/ Under the Trade Agreements Act the new rates and other concessions apply to articles the growth, produce, or manufacture of all foreign countries except Cuba and except countries declared by the President to be discriminating aginst the United States. Up to the present time Germany is the only country to be placed in this class and, therefore, the only country that does not receive the benefit of the reduced rates provided in the various trade agreements. None of the new rates may be changed during the life of the agreement and this constitutes a concession even if the rate in the agreement is the same as the old rate.

Appendix 12.- Tariff concessions on agricultural products made by the United States in the Trade Agreement with Guatemala effective June 15, 1936

Product as described in the Trade Agreement	Tariff Act of 1930		Duty under the Trade Agreement with Guatemala a/
	Par.	Rate of duty	
Honey	716	3¢ per lb.	2¢ per lb.
Pineapples:			
In crates of 2.45 cu.f.t	747	50¢ per crate	35¢ per crate
In bulk	747	1-1/6¢ each	0.9¢ each
Guavas prepared or preserved n.s.p.f.	752	35% ad valorem	17-1/2% ad valorem
Mango pastes and pulps and guava pastes and pulps	752	35% ad valorem	28% ad valorem
Bananas, green or ripe	1618	Free	Free
Plantains, green or ripe	1618	Free	Free
Coffee except coffee imported into Puerto Rico dutiable under Section 319	1654	Free	Free
Deerskins, raw	1765	Free	Free

Division of Statistical and Historical Research.

a/ Under the Trade Agreements Act the new rates and other concessions apply to articles the growth, produce, or manufacture of all foreign countries except Cuba and except countries declared by the President to be discriminating against the United States. Up to the present time Germany is the only country to be placed in this class and, therefore, the only country that does not receive the benefit of the reduced rates provided in the various trade agreements. None of the new rates may be changed during the life of the agreement and this constitutes a concession even if the rate in the agreement is the same as the old rate.

Appendix 13.- Changes in duties on agricultural products made under section 336 (the flexible provision) of the 1930 tariff act from June 18, 1930 to July 1, 1936

Tariff Act of 1930 paragraph	Article	Rate in 1930: Tariff Act	New rate	Effective date of change
41	Edible gelatin valued at less than 40¢ per lb.	20% ad val. and 5¢ perlb	12% ad val. and 5¢ per lb.	Apr.15,1931
41	Gelatin and glue of animal origin n.s.p.f. valued at under 40¢ per lb.	25% ad val. & 2¢ per lb.	20% ad val and 2-1/2¢ per lb.	Sept.18,1932
52	Sperm oil, crude	10¢ per gal.	5¢ per gal.	Apr.1, 1933
52	Spermaceti wax	6¢ per lb.	3-1/2¢ per lb.	Apr. 1, 1933
53	Olive oil weighing with immediate container under 40 lbs.	9-1/2¢ per lb. on contents and containers	8¢ per lb . on contents and containers	July 24,1931
	Sugar not from Cuba			
501	Not over 75 degrees.....	1.7125¢ per lb.	1.284375¢ per lb.	June 8,1934
	Each additional sugar degree.....	0.0375¢ per lb.	0.028125¢ per lb.	June 8, 1934
	Sugar from Cuba			
501	Not over 75 degress.....	1.3700¢ per lb.	1.0275 ¢ per lb.	June 8, 1934
	Each additional sugar degree	0.0300¢ per lb.	0.0225 ¢ per lb.	June 8, 1934
503	Maple sugar	8¢ per lb.	6¢ per lb.	Mar. 7, 1931
503	Maple sirup	5-1/2¢ per lb	4¢ per lb.	Mar. 7, 1931
713	Dried whole eggs ,dried egg yolk, and dried egg albumen.	18¢ per lb.	27¢ per lb.	July 24,1931
769	Peas, green or unripe....	3¢ per lb.	3-9/10¢ per lb.	Jan. 1, 1932
774	Peppers in natural state	3¢ per lb.	2-1/2¢ per lb.	Jan. 1, 1932
774	Eggplant " " "	3¢ per lb.	1-1/2¢ per lb.	Jan. 1, 1932
805	Ale,porter,stout and beer:	$1 per gal.	50¢ per gal.	Feb. 15,1935

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Appendix 14.- Selections from revenue acts providing taxes on imports and on the first domestic processing of fats, oils, and oil materials

Revenue Act of 1934

Section 602 - Tax on certain oils.- Section 601(c) of the Revenue Act of 1932 is amended by adding at the end thereof a new paragraph as follows:

"(8) Whale oil (except sperm oil), fish oil (except cod oil, cod-liver oil, and halibut-liver oil), marine animal oil, and any combination or mixture containing a substantial quantity of any one or more of such oils, 3 cents per pound. The tax on the articles described in this paragraph shall apply only with respect to the importation of such articles after the date of the enactment of this act . . ."

Section 602½ - Processing tax on certain oils.-"(a) There is hereby imposed upon the first domestic processing of coconut oil, sesame oil, palm oil, palm-kernel oil, or sunflower oil, or of any combination or mixture containing a substantial quantity of any one or more of such oils with respect to any of which oils there has been no previous first domestic processing, a tax of 3 cents per pound to be paid by the processor. There is hereby imposed (in addition to the tax imposed by the preceding sentence) a tax of 2 cents per pound, to be paid by the processor, upon the first domestic processing of coconut oil or of any combination or mixture containing a substantial quantity of coconut oil with respect to which oil there has been no previous first domestic processing, except that the tax imposed by this sentence shall not apply when it is established ... that such coconut oil (whether or not contained in such combination or mixture)(A) is wholly the production of the Philippine Islands or any other possession of the United States or (B) was produced from materials the growth or production of the Philippine Islands or of any other possession of the United States or (C) was brought into the United States or produced from materials brought into the United States on or before the 30th day after the date of enactment of this act . . . . For purposes of this section 'first domestic processing' does not include the use of palm oil in the manufacture of tin plate."

Section 803 - Effective date.- "Except as otherwise provided, this Act shall take effect upon its enactment."

Approved May 10, 1934 at 11:40 a.m. (But since Section 602 taxes apply only with respect to the oils when imported after the date of enactment, therefore Section 602 taxes were effective May 11, 1936.)

Revenue Act of 1935

Section 402 - Compensatory tax on products of certain oils.- "During any period after the thirtieth day after the date of the enactment of this Act when ....

"(1) a processing tax is in effect under section 602½ of the Revenue Act of 1934 or" (see above)

"(2) an import tax is in effect under section 601 (c)(8) of the Revenue Act of 1932, as amended," (see above) "there is hereby imposed upon any

article (not within the scope of either such tax) manufactured or produced wholly or in chief value from any one or more of the oils subject to either such tax, when such article is imported into the United States from any foreign country or from any possession of the United States or from the high seas, a compensatory tax equivalent to the tax which would be payable under such section 602½ or 601 (c)(8) upon such oil or oils if imported into the United States or if processed in the United States."

Section 402 became effective September 30, 1935 (T.D. 47863).

Title V, Revenue Act of 1936

Section 701 - Tax on certain oils.-"The first sentence of 601(c)(8) of the Revenue Act of 1932, as amended," (see Section 602, Revenue Act of 1934, on page 64) "is amended to read as follows:

"(8) Whale oil (except sperm oil), fish oil (except cod oil, cod-liver oil, and halibut-liver oil), marine animal oil, tallow, inedible animal oils, inedible animal fats, inedible animal greases, fatty acids derived from any of the foregoing, salts of any of the foregoing; all the foregoing, whether or not refined, sulphonated, sulphated, hydrogenated, or otherwise processed, 3 cents per pound; sesame oil provided for in Paragraph 1732 of the Tariff Act of 1930, sunflower oil, rapeseed oil, kapok oil, hempseed oil, perilla oil, fatty acids derived from any of the foregoing or from linseed oil, and salts of any foregoing; all the foregoing, whether or not refined, sulphonated, sulphated, hydrogenated, or otherwise processed, 4½ cents per pound; any article, merchandise, or combination (except oils specified in Section 602½ of the Revenue Act of 1934, as amended) (see Section 702 this Act), 10 percent or more of the quantity by weight of which consists of, or is derived directly or indirectly from, one or more of the products specified above in this paragraph or in" . . . (Section 702) . . . "a tax at the rate or rates per pound equal to that proportion of the rate or rates prescribed in this paragraph or" . . . (Section 702) . . . "in respect of such product or products which the quantity by weight of the imported article, merchandise, or combination, consisting of or derived from such product or products, bears to the total weight of the imported article, merchandise, or combination; hempseed, perilla seed, rapeseed, sesame seed, and kapok seed, 2 cents per pound."

Section 702 - Processing tax on certain oils.- "(a) The first sentence of section 602½ of the Revenue Act of 1934" (see above) "is amended to read as follows:

"(a) There is hereby imposed upon the first domestic processing of coconut oil, palm oil, palm kernel oil, fatty acids derived from any of the foregoing oils, salts of any of the foregoing (whether or not such oils, fatty acids, or salts have been refined, sulphonated, sulphated, hydrogenated, or otherwise processed), or any combination or mixture containing a substantial quantity of any one or more of such oils, fatty acids, or salts, a tax of 3 cents per pound to be paid by the processor, but the tax under this section shall not apply

"(1) with respect to any fatty acid or salt resulting from a previous first domestic processing taxed under this

section or upon which an import tax has been paid under . . . (Section 701 this Act) . . . or

"(2) with respect to any combination or mixture by reason of its containing an oil, fatty acid, or salt with respect to which there has been a previous first domestic processing or upon which an import tax has been paid under such . . . (Section 701).

"(b) Notwithstanding the provisions of subsection (a) of this section, the first domestic processing of sunflower oil or sesame oil (or any combination or mixture containing a substantial quantity of sunflower oil or sesame oil), if such oil or such combination or mixture or such oil contained therein was imported prior to the effective date of this title, shall be taxed in accordance with the provisions of Section 602½ of the Revenue Act of 1934 in force on the date of the enactment of this Act."

Section 703.- ". . .Section 402 of the Revenue Act of 1935 is hereby repealed . . ."

Section 704 - Effective date.- "The provisions of this title shall be effective on and after the sixtieth day following the date of the enactment of this Act." (Date of enactment was June 22, 1936; effective date of Title V was therefore August 21, 1936.)

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